



Weakley County Commission Budget Workshop Meeting

These notes do not address every change, but we have attempted to highlight some of the larger changes in budgeted amounts. Other notes reflect items that a department head specifically requested be mentioned.

Weakley County Budget Overall Notes

- 5% Increase in Property and Casualty Insurance for non-BOE funds
- 1% Decrease Workman's Compensation Insurance for all funds
- Weakley County is guaranteed health Insurance cost savings of at least \$132,637 in the General Fund and Highway Fund for 20-21. This savings was calculated prior to a 5.4% increase in rates on the state's insurance plan. As a result, Weakley County's savings will be even greater than expected.
- Health insurance costs for BOE funds increased 2% for 20-21.
- Weakley County's TCRS retirement rates for 20-21 are as follows:
 - General Fund, Highway Fund, and BOE Non-Certified Legacy employees: 9.01% (no change)
 - General Fund, Highway Fund, and BOE Non-Certified Hybrid employees: 6.05% (0.11% increase)
 - Emergency 911 Legacy employees: 31.79% (no change)
 - BOE Certified Legacy employees: 10.27% (0.36% decrease)
 - BOE Certified Hybrid employees: 4.00% (no change)
- County Officials salary increase: 3.46%
- Step salary increases included for Sheriff's Dept., School Resource Officer, Jail, and Dispatcher employees.
- No other salary increases for non-officials in General Fund / Highway Fund.
- Step salary increases are included for certified BOE staff throughout budget.
- No salary increases for non-certified BOE staff.
- Director of Schools salary increase included at 1.8%, per recommendation of the Board of Education.

General Fund -- 101

- Chairman Owen, in consultation with Mayor Bynum and Finance Director Liggett, requested all departments heads make a 5% cut from their 2019-2020 budget. These budget reductions excluded personnel expenses.
- All budgets have longevity and educational incentives included.

- Revenue

- o The Current Tax (40110) is budgeted at a 93% collection rate.
 - 2019-2020 -\$3,543,500 (95% budgeted collection rate)
 - 2020-2021 - \$3,553,900
- o Reductions in Local Option Taxes:
 - 40210 Sales Tax - \$275,000 (-\$15,000)
 - 40220 Hotel/Motel - \$140,000 (-\$10,000)
 - 40250 Litigation Tax General - \$115,000 (-\$20,000)
 - 40270 Business Tax - \$235,000 (-\$25,000)
- o Reduction in Fines, Forfeitures and Penalties:
 - 42110 Circuit Court - \$5,000 (-\$5,000)
 - Officer Costs - \$4,000 (-\$2,000)
 - General Sessions - \$15,000 (-\$10,000)
 - Jail Fees - \$30,000 (-\$10,000)
 - DUI Treatment Fines - \$7,500 (-\$2,500)
- o 46820 Income Tax - \$0 (-\$45,000)
- o 46915 Contracted Prisoner Board - \$585,000 (-\$90,000)
- o 46980-DCP Other State Grants -- \$110,000 - Funding from the State for the Drug Court Program has increased to \$110,000 from \$70,000
- o 46990-LGG - Local Government Grant - \$701,954
- o 48140 Contracted Services -- E911 - \$93,000 (+\$54,000) - The Impact payment from Weakley County 911 has increased for 20-21.
- o 48990-DCP Other Revenue -- \$35,000 (-\$20,000) - With the increase in state funding, Westate will no longer contribute \$20,000 per year. Funding will now be State (\$110,000) plus \$35,000 each from Weakley County and Obion County.
- o Total Estimated Revenue Sources
 - 2019-2020 - \$9,321,774
 - 2020-2021 - \$9,740,269 (+\$418,495)

- **Expenditures**

- County Commission 51100

- o 355 Travel - \$20,000

- Election Commission 51500

- o 193 Election Workers - \$40,000 -- Two elections and the addition of the second early voting site
- o 399 Other Contracted Services - \$24,500 -- Secretary of State Election Security Grant to purchase a weather switch and generator
- o 499 Other Supplies and Materials - \$13,000 -- Secretary of State Election Security Grant to host and maintain a dedicated and protected Weakley County Election Commission website

- Register of Deeds 51600

- o 185 Educational Incentive - \$2,000 -- Employee will receive the TN Comptroller's Financial Officer Certification

- County Buildings 51800

- o 399 Other Contracted Services - \$22,000
- o 415 Electricity - \$47,000
- o 434 Natural Gas - \$8,500

- Preservation of Records 51910

- o 169 Part-Time Personnel - \$9,600

- Department of Finance 52100

- o 471 Software - \$0 -- Elimination of a one-time cost due to software upgrade.
- o 709 Data Processing Equipment - \$3,000 -- Elimination of some costs due to purchase of server and computers for software upgrade.

- County Trustee 52400

- o 185 Educational Incentive - \$2,000 -- Employee will receive the TN Comptroller's Financial Officer Certification
- o 317 Data Processing - \$8,000 -- Cost sharing services with the Property Assessor
- o 348 Postal Charges - \$8,000 -- Sending late notices in May, June, and July
- o 711 Furniture & Fixtures - \$6,000 -- Renovation of office

- General Sessions Court 53300

- o 709 Data Processing Equipment - \$1,000 -- One-time purchase of computers in 19-20

- Sheriff's Department 54110

- o 106 Deputies - \$930,438 -- Four open positions that have all been hired

- 169 Part-Time Personnel - \$15,000 – Breaking out part-time wages that have previously been paid out of Deputy line (106)
- 187 Deputies Overtime - \$18,000 of the total is reimbursed through the DEA
- Dispatchers 54130
 - 148 Dispatchers - \$375,484 – Hiring of an additional dispatcher due to an increase in demands and duties
 - 169 Part-Time Personnel - \$5,000 – Breaking out part-time wages that have previously been paid out of Dispatcher line (148)
- Jail 54210
 - 169 Part-Time Personnel - \$10,000 – Breaking out part-time wages that have previously been paid out of Guards line (160)
- Emergency Management 54410
 - 105 Director - \$45,000 – Serves as the EMA Director, Public Safety Officer, Flood Plan Manager, Title VI Coordinator, and ADA Coordinator. This increase more closely aligns with other directors in West TN.
- Other Economic and Community Development 58190
 - 316 Martin Industrial Development Board - \$100,000 (-\$50,000)
 - 364 Contract for Development Cost - \$500,000 - Payment to WK&T for a portion of the Broadband Accessibility Grant

Solid Waste/ Sanitation – 116

- 399 TIRE - Other Contracted Services - \$18,400 – Split to more accurately account for tire disposal
- Restricted Funds - \$56,767 – Waste Tire Disposal Restricted Funds

Highway – 131

- **Revenue**
 - The Current Tax (40110) is budgeted at a 93% collection rate.
 - 2019-2020 –\$1,023,200 (95% budgeted collection rate)
 - 2020-2021 – \$1,026,200
 - 46990-LGG – State Local Government Grant - \$250,000
 - 46920 Gasoline Tax - \$2,108,321 (-\$563,911) - Budgeted at a 25% reduction based on the County Highway Officials Association recommendation.

- **Expenditures**

- Highway and Bridge Maintenance 62000

- 168 Temporary Personnel - \$35,000 – Breaking out wages for two temporary employees on the mowing crew that were previously paid out of Truck Drivers line (147). Reclassifying these employees as temporary allows them to work 40 hours per week during peak season.
- 405 Asphalt – Liquid - \$900,000 – Budgeted amount in 19-20 was increased from savings in fuel lines. Lowered for 20-21 to meet expected revenue shortfall.
- 436 Other Road Materials - \$600,000 – Portland cement for full depth reclamation, as well as new road striping.
- 438 Pipe - \$120,000 – Good supply of pipe in stock, lowered 20-21 budget to meet expected revenue shortfall.

- Operations & Maintenance of Equipment 63100

- 336 Repair/Maintenance – Equipment - \$25,000 – Most repairs done in-house.
- 418 Equipment & Machinery Parts - \$170,000 – Moved from Repair/Maintenance – Equipment line (336) to reflect in-house repairs.
- 717 Maintenance Equipment - \$0 – Purchased a new truck tire mounting machine in 19-20, no expenditure plans in 20-21 from this line.

- Other Charges 65000

- 708 Communication Equipment - \$15,000 – New phone system needed in new offices / renovated buildings.

- Capital Outlay 68000

- 714 Highway Equipment - \$350,000 – Two new tractors with boom mowers. This amount is far less than the \$500,000 minimum needed annually for equipment/truck upgrade rotation due to the projected budget shortfall.

General Purpose School – 141

- **Revenue**

- The Current Tax (40110) is budgeted at a 93% collection rate.
 - 2019-2020 –\$3,462,300 (95% budgeted collection rate)
 - 2020-2021 – \$3,472,500
- 40210 Sales Tax - \$4,000,000
- 43517 Tuition – BASP - \$119,003 – Matches expenditures in 73330 Before/After School Daycare.
- 43570 Receipts – Individual Schools - \$139,571– Matches expenditures in 71400 Individual School Payments.
- 44130 Student Farm Proceeds - \$37,000 – Proceeds from Dresden High School Farm.

- 44146 E-Rate Funding - \$80,737 – Awarded funding that will be used for additional equipment (funding added to 72250-722).
- 46511-BEP – \$22,669,000
- 46515 Early Childhood Education Program - \$585,689 – Matches expenditures in 73400 Early Childhood Grants.
- 46550 Driver Education - \$15,000 – Matches expenditures in 71400-DRV.
- 46590-ABE Adult Basic Education - \$383,000 – Funding matches expenditures in 71600-ABE.
- 46590-CSH Coordinated School Health - \$103,000 – Matches expenditures in 72120-CSH.
- 46590-SALEQ - \$184,307 – Salary Equity Funds.
- 46610 Career Ladder Program - \$79,007 – Matches Career Ladder payments plus associated benefits.

- **Expenditures**

- 71100-116 Teachers - \$10,999,095 – Funding for 228 teachers across Weakley County. Net changes in teachers are as follows:
 - Alternative School: no change
 - Dresden Elementary: +1
 - Dresden Middle: -1
 - Dresden High: no change
 - Gleason: -1
 - Greenfield: +1
 - Martin Primary: -2
 - Martin Elementary: no change
 - Martin Middle: +1
 - Sharon: no change
 - Westview: no change
 - Three educational assistant positions have been eliminated from the budget.
- 71200-116 Teachers - \$1,184,058 – Added one Special Education position.
- 72215-310 Contracts with Other Public Agencies – \$50,000 - Contract with Carroll Academy - \$35,000
- 72310-506 Liability Insurance - \$115,925 – Environmental/Terrorism Coverage is paid every three years and was paid in 19-20. It will not be due again until 22-23.

- 72610-351 Rentals - \$33,000 – UTM Football Field contract - \$27,500.
- 72610-399 Other Contracted Services - \$790,000 – Cleaning/Janitorial Contract
- 72610-502 Building/Contents Insurance - \$235,748 – Increased 29%.
- 82330-316 Contributions - \$424,780 – Debt Service contribution to Debt Service Fund (151).

Child Nutrition – 143

- **Revenue**

- Revenues budgeted at \$2,526,915 for 20-21 (-\$960,407). Revenue in 19-20 includes \$795,878 in federal COVID-19 funding through USDA.

- **Expenditures**

- 73100-165 Cafeteria Personnel - \$640,800 – Decrease due to bonus/overtime funds paid to cafeteria personnel in 19-20, who worked during COVID-19 shutdown.
- 73100-422 Food Supplies - \$1,100,000 – Decrease due to additional supplies needed during feeding during COVID-19 shutdown in 19-20 budget.

General Government Debt Service - 151

- **Revenue**

- The Current Tax (40110) is budgeted at a 93% collection rate.
 - 2019-2020 – \$2,511,200 (95% budgeted collection rate)
 - 2020-2021 – \$2,518,600
- 48130-CRT Contributions – Courthouse Renovation – Funds to be repaid from the General Capital Projects Fund once the Payment in Lieu of Taxes from Weakley County Nursing Home is received.

- **Expenditures**

- The \$5,000,000 borrowed from U.S. Bank was split between the Courthouse Renovation Project – CRT (30%) and the Highway Maintenance Building Project – MAINT (70%). All principal and interest payments on this debt are split in the same manner (30%/70%).

WEAKLEY COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUE
FY 2020 - 2021

BASED ON \$576,210,430
1 CENT = \$53,587 (93% collection rate)

FUND	TAX RATE	TAX LEVY	0.070	NET
GENERAL	\$ 0.6632	\$ 3,821,400	\$ 267,500	\$ 3,553,900
HIGHWAY	\$ 0.1915	\$ 1,103,400	\$ 77,200	\$ 1,026,200
SCHOOL	\$ 0.6480	\$ 3,733,800	\$ 261,300	\$ 3,472,500
DEBT SERVICE	\$ 0.4700	\$ 2,708,200	\$ 189,600	\$ 2,518,600
	<u>\$ 1.9727</u>	<u>\$ 11,366,800</u>	<u>\$ 795,600</u>	<u>\$ 10,571,200</u>

WEAKLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	General Fund	Solid Waste	Drug Fund	Highway Fund	General Purpose School Fund	School Federal Projects Fund	Child Nutrition Fund
ESTIMATED REVENUES							
Estimated Fund Balance - 7/1/19	\$2,935,726	\$121,509	\$162,011	\$1,658,674	\$5,373,545	\$151,335	\$820,864
Estimated Revenues	<u>\$9,160,537</u>	<u>41,205</u>	<u>51,893</u>	<u>6,352,005</u>	<u>33,179,323</u>	<u>\$2,483,587</u>	<u>2,996,450</u>
Total Funds Available	\$12,096,263	\$162,714	\$213,904	\$8,010,679	\$38,552,868	\$2,634,922	\$3,817,314
APPROPRIATIONS							
Estimated Expenditures	<u>\$9,394,839</u>	<u>\$23,969</u>	<u>\$33,472</u>	<u>\$6,369,550</u>	<u>\$32,245,917</u>	<u>\$2,482,253</u>	<u>\$3,229,707</u>
Total Appropriations	<u>\$9,394,839</u>	<u>\$23,969</u>	<u>\$33,472</u>	<u>\$6,369,550</u>	<u>\$32,245,917</u>	<u>\$2,482,253</u>	<u>\$3,229,707</u>
Estimated Fund Balance - 6/30/20	<u><u>\$2,701,424</u></u>	<u><u>\$138,745</u></u>	<u><u>\$180,432</u></u>	<u><u>\$1,641,129</u></u>	<u><u>\$6,306,951</u></u>	<u><u>\$152,669</u></u>	<u><u>\$587,607</u></u>

	General Debt Service Fund	General Capital Projects Fund	Highway Capital Projects Fund	School Capital Projects Fund	Tax Increment Financing	Total All Funds
ESTIMATED REVENUES						
Estimated Fund Balance - 7/1/19	\$2,913,096	\$5,613	\$353,877	\$209,723	\$0	\$14,705,973
Estimated Revenues	<u>3,693,639</u>	<u>\$3,021,661</u>	<u>\$3,500,000</u>	<u>\$0</u>	<u>\$47,319</u>	<u>\$64,527,619</u>
Total Funds Available	\$6,606,735	\$3,027,274	\$3,853,877	\$209,723	\$47,319	\$79,233,592
APPROPRIATIONS						
Estimated Expenditures	<u>\$3,217,179</u>	<u>\$2,638,432</u>	<u>\$760,167</u>	<u>\$16,498</u>	<u>\$47,319</u>	<u>\$60,459,301</u>
Total Appropriations	<u>\$3,217,179</u>	<u>\$2,638,432</u>	<u>\$760,167</u>	<u>\$16,498</u>	<u>\$47,319</u>	<u>\$60,459,301</u>
Estimated Fund Balance - 6/30/20	<u><u>\$3,389,556</u></u>	<u><u>\$388,842</u></u>	<u><u>\$3,093,710</u></u>	<u><u>\$193,225</u></u>	<u><u>\$0</u></u>	<u><u>\$18,774,291</u></u>

Fund Number: 101

Fund: General

Revenue

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
REVENUE FROM LOCAL SOURCES					
COUNTY PROPERTY TAXES:					
40100					
40110	Current Tax	3,569,210	3,543,500	3,618,321	3,553,900
40120	Trustee's Collection - Prior Year	62,844	80,000	93,316	75,000
40125	Trustee's Collections - Bankruptcy	375	1,000	68	500
40130	Clerk & Master Collections	52,095	40,000	30,268	40,000
40140	Interest & Penalty	14,231	15,000	15,828	15,000
40161	Payments In Lieu of Taxes - TVA	919	919	523,380	520,000
40162	Payments In Lieu of Taxes - WCMES	232,255	230,172	245,359	243,745
40163	Payments In Lieu of Taxes - Other	529,861	578,000	89,513	563,339
COUNTY LOCAL OPTION TAXES:					
40200					
40210	Sales Tax	334,035	290,000	380,150	275,000
40220	Hotel/Motel Tax	182,249	150,000	141,454	140,000
40250	Litigation Tax - General	142,133	135,000	105,859	115,000
40260	Litigation Tax - Special Purpose	5,620	5,500	4,004	5,500
40270	Business Tax	283,894	260,000	222,703	235,000
STATUTORY LOCAL TAXES:					
40300					
40320	Bank Excise Tax	12,474	25,000	22,766	25,000
40330	Wholesale Beer Tax	30,718	30,000	28,259	30,000
LICENSES & PERMITS:					
41000					
41140	Cable TV Franchise	34,941	34,000	33,948	34,000
41510	Beer Permits	1,302	1,000	570	1,000
FINES, FORFEITURES, & PENALTIES:					
42000					
42110	Circuit Court	6,637	10,000	5,255	5,000
42120	Officer Costs	6,764	6,000	4,030	4,000
42141	Drug Court Fees	1,605	2,500	1,433	1,700
42150	Jail Fees	230	1,000	0	300
42180	DUI Treatment Fines	152	500	190	200
42190	Data Entry Fee - Circuit Court	930	1,000	904	750
42191	Courtroom Security Fee	6	50	11	25
42310	General Sessions	15,702	25,000	14,427	15,000
42320	Officer Costs	51,637	50,000	37,897	50,000
42341	Drug Court - Treatment Fines	11,059	10,000	11,499	10,000
42350	Jail Fees	34,101	40,000	34,718	30,000

Fund Number: 101
Fund: General
Revenue

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
FINES, FORFEITURES, & PENALTIES:					
42000 (Cont'd)					
42380		8,599	10,000	5,695	7,500
42390	Data Entry Fee - General Sessions	16,249	14,500	11,847	14,500
42391	Courtroom Security Fee	97	150	52	100
42410	Juvenile Court	125	400	43	100
42420	Officer Costs	391	1,750	789	500
42490	Data Entry Fee - Juvenile Court	803	1,000	706	1,000
42491	Courtroom Security Fee	13	150	2	25
42520	Chancery Court - Officer Costs	5,732	5,000	5,557	5,000
42530	Data Entry Fee - Chancery Court	4,076	4,000	2,843	4,000
42591	Courtroom Security Fee	27	25	13	25
42610	Fines	0	25	0	25
42871	Courtroom Security Fee	0	25	0	25
42990	Other Fines, Forfeitures, & Penalties	150	25	0	25
CHARGES FOR CURRENT SERVICES:					
43000					
43190	Sheriff - Records Check	285	400	420	400
43194	Service Charges	0	0	0	0
43194	INMAT Inmate/Patient Charges	40,916	40,000	38,416	40,000
43194	CITY Cities Reappraisal	0	8,857	22,280	0
43360	LIBR Library Fees	8,918	5,000	36,544	5,000
43365	Archives & Records Management Fee	19,218	18,500	18,984	18,500
43366	Greenbelt Late Applicant Fee	700	50	600	300
43370	Telephone Commissions	24,496	25,000	25,354	25,000
43380	Vending Machine Collections	489	500	349	500
43392	Data Processing Fee - Register of Deeds	9,574	9,000	19,108	9,000
43394	Data Processing Fee - Sheriff	3,606	3,500	3,013	3,500
43395	Sexual Offender Registration Fee - Sheriff	2,300	1,500	2,700	1,500
43396	Data Processing Fee - County Clerk	5,616	5,000	4,170	5,000
43399	Vehicle Insurance Coverage & Reinstatement Fees	580	500	755	500
43990	CHK Check Writing School	0	500	217	200
43990	DUI DUI/Driver's Safety School	13,180	12,500	7,800	12,500
43990	FNCE Finance Charges	9,858	9,000	10,189	9,000
OTHER LOCAL REVENUE:					
44000					
44120	Lease / Rentals	6,500	0	500	0
44130	Sale of Materials & Supplies	0	1,000	0	1,000
44146	E-Rate Funding	2,016	2,000	1,151	1,344
44170	Miscellaneous Refunds	1,695	5,000	5,786	5,000
44530	Sale of Equipment	0	0	0	0
44540	Sale of Property	405	5,000	1,880	500
44570	DA Contribution - District Attorney	0	4,999	4,999	4,999
44570	DRAIN Contribution - Drainage District	10,574	0	0	0
44570	DRES Contribution - Dresden Aging	7,194	5,100	3,513	5,100
44570	LIBR Contributions - Library Board	10,942	0	450	0
44570	SHAR Contribution - Sharon Aging	6,370	4,400	6,372	4,400
44570	SMRD Contribution - Summer Reading Program	0	2,100	0	2,000

Fund Number: 101
Fund: General
Revenue

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
FEES-COUNTY OFFICIALS:					
45000					
45510	County Clerk	351,062	338,000	298,504	338,000
45520	Circuit Court Clerk	55,034	65,000	58,076	55,000
45540	General Sessions Court Clerk	212,681	215,000	185,328	200,000
45550	Clerk & Master	126,271	135,000	91,772	110,000
45580	Register	118,934	115,000	101,677	115,000
45590	Sheriff	13,661	15,000	12,528	15,000
45610	Trustee	436,720	420,000	445,112	420,000
Total From Local Sources		7,154,036	7,074,597	7,102,223	7,430,027

Fund Number: 101

Fund: General

Revenue

			Actual	Budget	Actual	Budget
			18-19	19-20	19-20	20-21
REVENUE FROM STATE SOURCES						
GENERAL GOVERNMENT GRANTS:						
46100						
46110	TRU	Juvenile Services Grant	21,707	62,747	0	0
46110	SAL	Juvenile Services Salary	9,000	9,000	4,500	9,000
46140	DRES	Aging - Dresden	76,940	52,500	60,251	52,500
46140	SHAR	Aging - Sharon	14,400	12,800	10,015	12,800
46190	HAVA	Help Americans Vote Again Grant	0	1,838	1,765	0
PUBLIC SAFETY GRANTS:						
46200						
46210		Law Enforcement Training Supplements	13,200	18,400	18,400	18,400
HEALTH & WELFARE GRANTS:						
46300						
46310	DGA	Health Dept. DGA Grant	31,302	42,503	38,974	47,350
46310		Health Dept. Programs	0	0	103	0
OTHER STATE REVENUES:						
46800						
46820		Income Tax	60,349	45,000	45,000	0
46830		Beer Tax	17,959	20,000	18,175	20,000
46835		Vehicle Certificate of Title Fees	2,678	2,500	2,415	2,500
46840		Alcoholic Beverage Tax	90,458	85,000	95,889	90,000
46851		TVA Payments	864,107	840,000	898,081	840,000
46852		Telecommunication - State Sharing	21,543	20,000	20,147	20,000
46870		Emergency Hospital - Prisoners	4,120	0	0	0
46880		Board of Jurors	0	100	0	0
46890		Prisoner Transportation	166	200	19	200
46915		Contracted Prisoner Board	627,705	675,000	537,578	585,000
46960		Registrar's Salary Supplement	15,164	15,164	15,164	15,164
46980	AOCRT	Other State Grants - Admin. of Court	259	0	0	0
46980	ARCH	Other State Grants - Archives	0	2,000	0	0
46980	DCP	Other State Grants - Drug Court Program	70,000	110,000	91,995	110,000
46980	TRL	Other State Grants - Walking Trail	20,000	0	0	0
46990	CCSUP	Other State Rev. - County Clerk Supplies	3,000	2,850	2,750	2,850
46990	FNTSY	Other State Rev - Fantasy Sports	368	300	300	300
46990	LGG	Other State Rev. - Local Government Grants	0	0	0	223,615
46990	THSO	Other State Rev. - Sheriff THSO	9,650	10,000	6,636	10,000
46990	PROP	Other State Rev. - Property Assessor	0	750	750	750
46990	UNCLM	Other State Rev. - Unclaimed Property	158	2,000	0	500
Total From State Sources			1,974,233	2,030,652	1,868,907	2,060,929

Fund Number: 101
Fund: General
Revenue

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
REVENUE FROM FEDERAL SOURCES					
FEDERAL THROUGH STATE:					
47000					
47220		Emergency Management Reimbursement	22,500	22,500	22,500
47235		Emergency Management - ISIP Grant	6,046	32,952	31,988
47301	COV1	COVID-19 Grant #1 (Election Commission)	0	21,146	21,146
47590	LIBR	Other Federal Through State - Library Tech.	720	750	1,000
47590	ELSEC	Other Federal Through State - Election Security	0	0	0
47990		Other Direct Fed Revenue - Inmate Incentive	5,400	6,000	6,800
47990	DET	Other Direct Fed Revenue - DEA	0	0	11,634
47990	USDA	Other Direct Fed Revenue - USDA	0	3,000	280
Total From Federal Sources			34,666	86,348	95,348
REVENUE FROM OTHER GOVERNMENT & CITIZENS GROUPS					
OTHER GOVERNMENT REVENUE:					
48100					
48110		Prisoner Board	3,443	5,000	1,823
48130	DRSDN	Library Contributions - Dresden	20,000	20,000	20,000
48140		Contracted Services - E911	20,000	39,000	39,000
48990	DCP	Other - Drug Court Program	40,893	55,000	27,602
Total From Other Government & Citizens Groups Sources			84,336	119,000	88,425
OTHER SOURCES (NON-REVENUE)					
OTHER SOURCES:					
49000					
49800	NH	Nursing Home	6,972	10,000	6,244
Total From Other Sources			6,972	10,000	6,244
Total Estimated Revenue Sources			9,254,243	9,320,597	9,161,147
					9,740,269

Fund Number: 101
 Department: General Administration
 Division: County Commission
 Acct. No.: 51100

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Personal Services</u>					
118	Secretary to Board	8,000	8,000	8,000	8,000
191	Board & Committee Members Fees	23,200	25,800	25,200	25,800
199	Committee Meetings Fees	25,077	36,000	22,900	28,000
	Sub-Total	56,277	69,800	56,100	61,800
<u>Employee Benefits</u>					
201	Social Security	2,792	3,500	2,630	3,500
204	State Retirement	735	721	721	721
212	Medicare Liability	753	925	796	925
	Sub-Total	4,280	5,146	4,147	5,146
<u>Contracted Services</u>					
305	Audit Services	13,308	13,500	13,308	13,710
331	Legal Services	600	2,000	1,727	2,000
348	Postal Charges	100	200	117	200
355	Travel	24,973	25,000	12,101	20,000
364	Contracts for Development Costs - Web Site	1,000	2,000	1,000	1,000
399	Other Contracted Services	1,471	2,500	3,971	1,500
	Sub-Total	41,452	45,200	32,224	38,410
<u>Supplies & Materials</u>					
435	Office Supplies	256	1,000	480	750
	Sub-Total	256	1,000	480	750
<u>Other Charges</u>					
524	Staff Development	780	800	0	0
599	Other Charges	389	500	37	100
	Sub-Total	1,169	1,300	37	100
	Total Expense	103,434	122,446	92,988	106,206

Fund Number: 101
Department: General Administration
Division: County Attorney
Acct. No.: 51400

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
		<hr/>			
	<u>Contracted Services</u>				
320	Dues & Memberships	0	50	0	50
331	Legal Services	1,828	7,000	2,161	5,000
	Sub-Total	1,828	7,050	2,161	5,050
	Total Expense	1,828	7,050	2,161	5,050

Fund Number: 101
 Department: General Administration
 Division: Election Commission
 Acct. No.: 51500

		FT	Actual	Budget	Actual	Budget
		Pos.	18-19	19-20	19-20	20-21
<u>Personal Services</u>						
101	Registrar	1	70,904	72,676	72,676	75,191
106	Deputies	1	30,054	30,698	30,698	30,748
169	Part-Time Personnel		13,372	17,340	13,450	17,340
192	Election Commission		2,250	4,500	3,150	4,500
193	Election Workers		36,505	21,000	17,675	40,000
	Sub-Total		153,085	146,214	137,649	167,779
<u>Employee Benefits</u>						
201	Social Security		8,055	9,066	7,346	10,403
204	State Retirement		7,022	7,089	7,089	7,320
207	Medical Insurance		19,317	19,310	17,088	14,243
212	Medicare Liability		1,932	2,121	1,738	2,433
299	Other Fringe Benefits		1,000	1,000	1,000	1,000
	Sub-Total		37,326	38,586	34,261	35,399
<u>Contracted Services</u>						
307	Communication		3,222	2,442	2,251	2,442
317	Data Processing Services		3,143	3,870	3,145	3,870
320	Dues & Memberships		0	400	400	400
331	Legal Services		0	500	0	500
332	Legal Notices		4,578	2,500	2,324	4,000
335	Maintenance/Repair - Building		975	2,500	1,003	2,500
336	Maintenance/Repair - Voting Equipment		8,014	17,105	17,105	17,208
337	Maintenance/Repair - Other Equipment		125	500	140	500
348	Postal Charges		2,088	2,500	2,721	4,000
349	Printing, Stationery, & Forms		3,578	4,500	4,091	5,000
350	Internet Connectivity		1,185	1,235	1,185	1,185
351	Rentals		1,861	2,250	1,641	2,250
355	Travel		5,150	6,000	333	6,000
399	Other Contracted Services		6,431	12,000	9,946	24,500
	Sub-total		40,350	58,302	46,285	74,355
<u>Supplies & Materials</u>						
435	Office Supplies		1,362	1,500	338	1,500
499	Other Supplies & Materials		0	500	251	13,000
	Sub-Total		1,362	2,000	589	14,500
<u>Other Charges</u>						
502	Building & Contents Insurance		1,365	1,387	1,410	1,752
506	Liability Insurance		3,406	3,253	3,253	3,664
524	Staff Development		2,300	2,250	375	2,250
	Sub-Total		7,071	6,890	5,038	7,666
<u>Capital Outlay</u>						
709	Data Processing Equipment		697	2,138	1,765	2,138
719	Office Equipment		394	1,000	529	1,000
	Sub-Total		1,091	3,138	2,294	3,138
	Total Expenses		240,285	255,130	226,117	302,837

Fund Number: 101
 Department: General Administration
 Division: Register of Deeds
 Acct. No.: 51600

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
101	County Official	1	78,782	80,751	80,751	83,545
106	Deputies	2	60,541	61,184	61,184	61,234
168	Temporary Personnel		1,110	1,085	1,085	1,500
185	Educational Incentive		600	1,000	1,000	2,000
	Sub-Total		141,033	144,020	144,020	148,279
<u>Employee Benefits</u>						
201	Social Security		8,128	8,368	8,367	9,194
204	State Retirement		12,330	13,614	13,613	13,225
207	Medical Insurance		19,313	20,758	20,758	19,205
212	Medicare Liability		1,901	2,095	1,957	2,151
	Sub-Total		41,672	44,835	44,695	43,775
<u>Contracted Services</u>						
307	Communication		1,667	1,850	1,751	1,750
320	Dues & Memberships		820	900	895	900
332	Legal Notices		8,507	9,691	9,448	10,000
348	Postal Charges		100	100	100	50
349	Printing, Stationery, & Forms		72	100	99	1
350	Internet Connectivity		1,185	1,235	1,185	1,185
351	Rentals		1,372	1,000	925	926
355	Travel		1,874	1,305	1,305	2,300
	Sub-Total		15,597	16,181	15,708	17,112
<u>Supplies & Materials</u>						
411	Data Processing Supplies		488	1,677	1,662	350
435	Office Supplies		570	700	686	300
	Sub-Total		1,058	2,377	2,348	650
<u>Other Charges</u>						
524	Staff Development		780	955	955	1,400
	Sub-Total		780	955	955	1,400
	Total Expense		200,140	208,368	207,726	211,216

Fund Number: 101
 Department: General Administration
 Division: County Buildings
 Acct. No.: 51800

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
166	Custodial Personnel	2	39,620	44,400	44,400	44,600
	Sub-Total		39,620	44,400	44,400	44,600
<u>Employee Benefits</u>						
201	Social Security		2,245	2,753	2,526	2,766
204	State Retirement		3,061	3,356	3,356	3,393
207	Medical Insurance		12,586	12,710	12,481	11,431
212	Medicare Liability		525	644	591	647
	Sub-Total		18,417	19,463	18,954	18,237
<u>Contracted Services</u>						
307	Communication		846	800	1,549	1,000
335	Maintenance/Repair - Buildings		17,912	15,000	5,944	10,000
336	Maintenance/Repair - Equipment		5,958	5,000	1,888	4,000
347	Pest Control		1,125	1,100	960	1,100
399	Other Contracted Services		21,052	95,000	111,292	22,000
	Sub-Total		46,893	116,900	121,633	38,100
<u>Supplies & Materials</u>						
410	Custodial Supplies		5,500	7,200	8,558	10,000
415	Electricity		49,819	50,000	47,289	47,000
418	Equipment & Machinery Parts		0	500	0	500
426	General Construction Materials		0	500	0	500
434	Natural Gas		12,840	13,000	6,884	8,500
454	Water & Sewer		6,218	6,300	5,544	6,300
499	Others Supplies & Materials		531	1,000	1,558	1,000
	Sub-Total		74,908	78,500	69,833	73,800
<u>Other Charges</u>						
502	Building & Contents Insurance		15,963	16,222	16,489	17,274
599	Other Charges		2,458	3,000	4,577	3,000
	Sub-Total		18,421	19,222	21,066	20,274
<u>Capital Outlay</u>						
799	Other Capital Outlay		66,361	41,400	42,809	20,000
	Sub-Total		66,361	41,400	42,809	20,000
	Total Expenses		264,620	319,885	318,695	215,011

Fund Number: 101
 Department: General Administration
 Division: Preservation of Records
 Acct. No.: 51910

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
		<u>Personal Services</u>			
169	Part-time Personnel	0	4,300	2,565	9,600
	Sub-Total	0	4,300	2,565	9,600
		<u>Employee Benefits</u>			
201	Social Security	0	267	159	596
212	Medicare Liability	0	62	37	140
	Sub-Total	0	329	196	736
		<u>Contracted Services</u>			
307	Communication	1,185	1,500	1,797	1,800
320	Dues & Memberships	0	100	0	50
347	Pest Control	13	50	27	50
348	Postal Charges	0	200	35	100
351	Rentals	1,008	1,500	1,008	1,300
355	Travel	0	1,000	0	250
	Sub-Total	2,206	4,350	2,867	3,550
		<u>Supplies & Materials</u>			
410	Custodial Supplies	0	100	96	100
435	Office Supplies	2,421	7,700	4,532	2,000
452	Utilities	1,384	2,000	1,489	2,000
499	Other Supplies & Materials	123	700	1,000	200
	Sub-Total	3,928	10,500	7,117	4,300
		<u>Other Charges</u>			
502	Building & Contents Insurance	0	436	436	456
506	Liability Insurance	1,119	702	618	649
	Sub-Total	1,119	1,138	1,054	1,105
		<u>Capital Outlay</u>			
709	Data Processing Equipment	0	1,250	769	1,250
711	Furniture & Fixtures	0	4,000	3,598	1,000
	Sub-Total	0	5,250	4,367	2,250
	Total Expenses	7,253	25,867	18,166	21,541
Total General Administration		1,001,701	1,177,801	1,083,859	1,070,210

Fund Number: 101
 Department: Finance
 Division: Accounting & Budgeting
 Acct. No.: 52100

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
105	Supervisor/Director	1	78,782	80,751	80,751	83,545
106	Deputy(ies)	1	45,000	45,859	44,399	46,050
119	Accountants/Bookkeepers	4	148,355	151,689	151,688	151,548
185	Educational Incentive		0	2,000	2,000	2,000
	Sub-Total		272,137	280,299	278,838	283,143
<u>Employee Benefits</u>						
201	Social Security		15,547	17,379	15,788	17,555
204	State Retirement		18,445	18,749	18,538	19,130
207	Medical Insurance		36,442	39,164	37,724	34,551
212	Medicare Liability		3,636	4,065	3,692	4,106
	Sub-Total		74,070	79,357	75,742	75,342
<u>Contracted Services</u>						
307	Communication		2,876	2,900	3,018	3,000
317	Data Processing Services		16,704	18,615	14,456	18,036
320	Dues & Memberships		708	750	708	750
332	Legal Notices		107	500	432	500
337	Maintenance/Repair - Office Equipment		139	500	364	500
347	Pest Control		244	264	264	264
348	Postal Charges		0	500	194	300
349	Printing, Stationery, & Forms		1,337	2,000	2,098	2,000
351	Rentals		6,925	3,850	3,923	3,850
355	Travel		4,176	8,000	1,975	5,000
399	Other Contracted Services		3,408	3,500	6,188	3,500
	Sub-Total		36,624	41,379	33,620	37,700
<u>Supplies & Materials</u>						
415	Electricity		2,954	3,000	2,651	3,000
434	Natural Gas		579	550	468	550
435	Office Supplies		2,000	2,000	1,885	2,000
454	Water & Sewer		464	550	398	550
471	Software		0	6,500	5,044	0
499	Other Supplies & Materials		1,385	1,500	964	1,500
	Sub-Total		7,382	14,100	11,410	7,600
<u>Other Charges</u>						
524	Staff Development		3,465	5,000	1,340	3,000
	Sub-Total		3,465	5,000	1,340	3,000
<u>Capital Outlay</u>						
709	Data Processing Equipment		810	12,500	14,795	3,000
	Sub-Total		810	12,500	14,795	3,000
	Total Expense		394,488	432,635	415,745	409,785

Fund Number: 101
 Department: Finance
 Division: Property Assessor
 Acct. No.: 52300

	FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21	
<u>Personal Services</u>						
101						
	County Official	1	78,782	80,751	80,751	83,545
106	Deputies	4	102,414	108,993	108,993	108,993
169	Part-Time Personnel		14,036	14,122	14,122	13,695
185	Educational Incentive		4,800	7,623	4,500	5,500
191	Board & Committee Members Fees		0	1,500	1,350	1,500
	Sub-Total		200,032	212,989	209,716	213,233
<u>Employee Benefits</u>						
201	Social Security		11,696	12,986	12,260	13,047
204	State Retirement		17,501	17,502	17,501	17,592
207	Medical Insurance		14,755	14,900	14,647	13,490
212	Medicare Liability		2,735	3,037	2,869	3,052
	Sub-Total		46,687	48,425	47,277	47,181
<u>Contracted Services</u>						
307	Communication		1,763	4,000	1,908	2,500
320	Dues & Memberships		1,700	1,775	1,742	1,750
331	Legal Services		708	1,800	935	1,500
332	Legal Notices		122	200	60	200
337	Maintenance/Repair - Office Equipment		0	800	0	400
338	Maintenance/Repair - Vehicles		228	400	300	400
348	Postal Charges		0	600	370	400
349	Printing, Stationery, & Forms		67	200	25	200
350	Internet Connectivity		1,185	1,235	1,185	1,185
351	Rentals		2,530	3,600	2,151	3,600
355	Travel		1,219	1,600	1,026	1,400
	Sub-Total		9,522	16,210	9,702	13,535
<u>Supplies & Materials</u>						
425	Gasoline		1,122	1,400	360	1,200
435	Office Supplies		511	700	566	500
	Sub-Total		1,633	2,100	926	1,700
<u>Other Charges</u>						
511	Vehicle & Equipment Insurance		620	630	641	673
	Sub-Total		620	630	641	673
	Total Expense		258,494	280,354	268,262	276,322

Fund Number: 101
 Department: Finance
 Division: Reappraisal Program
 Acct. No.: 52310

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Contracted Services</u>					
307	Communication	0	500	0	400
317	Data Processing Services	4,724	13,000	11,345	10,000
334	Maintenance Agreements	8,415	3,500	0	3,500
348	Postal Charges	892	7,500	1,412	6,000
349	Printing, Stationery, & Forms	60	1,000	104	800
355	Travel	898	1,300	405	1,300
399	Other Contracted Services - Appraiser	56,537	63,000	61,682	63,000
	Sub-Total	71,526	89,800	74,948	85,000
<u>Supplies & Materials</u>					
435	Office Supplies	355	500	165	500
	Sub-Total	355	500	165	500
<u>Other Charges</u>					
524	Staff Development	2,181	2,500	878	2,000
	Sub-Total	2,181	2,500	878	2,000
<u>Capital Outlay</u>					
709	Data Processing Equipment	0	500	0	400
	Sub-Total	0	500	0	400
	Total Expense	74,062	93,300	75,991	87,900

Fund Number: 101
 Department: Finance
 Division: County Trustee
 Acct. No.: 52400

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
101	County Official	1	78,782	80,751	80,751	83,545
106	Deputies	1	33,315	34,016	34,016	34,066
169	Part-Time Personnel		26,379	28,286	28,285	27,773
185	Educational Incentive		300	1,000	1,000	2,000
	Sub-Total		138,776	144,053	144,052	147,384
<u>Employee Benefits</u>						
201	Social Security		7,574	8,387	7,832	9,138
204	State Retirement		10,509	10,431	10,431	12,458
207	Medical Insurance		17,321	17,492	17,340	16,723
212	Medicare Liability		1,818	2,082	1,886	2,138
	Sub-Total		37,222	38,392	37,489	40,457
<u>Contracted Services</u>						
307	Communication		1,253	1,644	1,499	1,500
317	Data Processing		14,876	11,000	10,952	8,000
320	Dues & Memberships		985	1,005	905	933
332	Legal Notices		615	1,000	833	1,000
334	Maintenance Agreements		10,174	11,196	10,946	11,976
337	Maintenance/Repair - Office Equipment		0	1	0	1
348	Postal Charges		7,998	8,000	7,998	8,000
350	Internet Connectivity		1,185	1,185	1,185	1,185
351	Rentals		400	500	473	575
355	Travel		1,933	987	986	2,500
	Sub-Total		39,419	36,518	35,777	35,670
<u>Supplies & Materials</u>						
435	Office Supplies		2,385	2,400	2,396	2,400
	Sub-Total		2,385	2,400	2,396	2,400
<u>Other Charges</u>						
508	Premium on Surety Bonds		7,095	0	0	0
524	Staff Development		780	1,500	1,075	1,615
	Sub-Total		7,875	1,500	1,075	1,615
<u>Capital Outlay</u>						
709	Data Processing Equipment		4,000	8,189	8,189	0
711	Furniture & Fixtures		0	2,324	2,324	6,000
	Sub-Total		4,000	10,513	10,513	6,000
	Total Expense		229,677	233,376	231,302	233,526

Fund Number: 101
 Department: Finance
 Division: County Clerk
 Acct. No.: 52500

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
101	County Official	1	78,782	80,751	80,751	83,545
106	Deputies	6	168,779	176,410	173,577	167,845
162	Clerical Personnel - Board Minutes		1,400	1,600	1,600	1,600
185	Educational Incentive		900	3,000	3,000	2,000
	Sub-Total		249,861	261,761	258,928	254,990
<u>Employee Benefits</u>						
201	Social Security		14,468	16,230	15,065	15,810
204	State Retirement		21,738	21,964	21,796	20,713
207	Medical Insurance		30,249	30,547	29,938	41,667
212	Medicare Liability		3,384	3,796	3,523	3,698
	Sub-Total		69,839	72,537	70,322	81,888
<u>Contracted Services</u>						
307	Communication		2,585	2,800	2,551	2,785
320	Dues & Memberships		810	830	830	830
332	Legal Notices		362	500	284	450
334	Maintenance Agreements		17,978	17,900	17,377	17,400
337	Maintenance/Repair - Office Equipment		0	550	0	200
348	Postal Charges		10,002	10,000	8,971	9,000
349	Printing, Stationery, & Forms		1,747	2,000	1,962	1,900
350	Internet Connectivity		1,185	1,235	1,185	1,185
351	Rentals		1,185	1,200	1,086	1,185
355	Travel		2,755	3,600	1,948	3,200
399	Other Contracted Services		0	250	168	200
	Sub-Total		38,609	40,865	36,362	38,335
<u>Supplies & Materials</u>						
435	Office Supplies		2,934	3,000	2,825	2,500
435	CCSUP Office Supplies		2,433	2,500	2,326	2,500
	Sub-Total		5,367	5,500	5,151	5,000
<u>Other Charges</u>						
524	Staff Development		400	700	600	600
	Sub-Total		400	700	600	600
<u>Capital Outlay</u>						
709	Data Processing Equipment		0	3,500	3,437	0
	Sub-Total		0	3,500	3,437	0
	Total Expense		364,076	384,863	374,800	380,813
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	Total Finance		1,320,797	1,424,528	1,366,100	1,388,346

Fund Number: 101
 Department: Administration of Justice
 Division: General Sessions Court
 Acct. No.: 53300

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
102	Judge	1	124,627	127,618	127,618	129,915
106	Deputies	2	5,795	59,199	59,199	59,299
	Sub-Total		130,422	186,817	186,817	189,214
<u>Employee Benefits</u>						
201	Social Security		11,155	11,583	11,422	11,732
204	State Retirement		16,153	15,988	15,987	16,232
207	Medical Insurance		6,293	6,355	6,241	5,716
212	Medicare Liability		2,609	2,709	2,671	2,744
	Sub-Total		36,210	36,635	36,321	36,424
<u>Contracted Services</u>						
307	Communication		3,007	5,600	3,513	3,900
317	Data Processing Services		25,309	17,692	17,691	18,741
320	Dues & Memberships		250	250	250	250
334	Maintenance Agreements		0	1	0	1
348	Postal Charges		3,184	3,500	3,500	2,250
349	Printing, Stationery, & Forms		515	500	500	500
350	Internet Connectivity		840	840	840	840
355	Travel		1,794	2,350	2,092	2,350
399	Other Contracted Services		450	1,300	188	1,000
	Sub-Total		35,349	32,033	28,574	29,832
<u>Supplies & Materials</u>						
432	Law Library		0	150	0	100
435	Office Supplies		2,065	2,950	2,950	2,950
	Sub-Total		2,065	3,100	2,950	3,050
<u>Other Charges</u>						
524	Staff Development		0	1	0	1
	Sub-Total		0	1	0	1
<u>Capital Outlay</u>						
709	Data Processing Equipment		1,553	22,230	21,229	1,000
	Sub-Total		1,553	22,230	21,229	1,000
	Total Expense		205,599	280,816	275,891	259,521

Fund Number: 101
 Department: Administration of Justice
 Division: Chancery Court - Clerk & Master
 Acct. No.: 53400

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
101	County Official	1	78,782	80,751	80,751	83,545
106	Deputies	3	88,463	90,350	90,350	90,500
185	Educational Incentive		600	2,000	2,000	2,000
	Sub-Total		167,845	173,101	173,101	176,045
<u>Employee Benefits</u>						
201	Social Security		9,711	10,732	10,074	10,915
204	State Retirement		13,007	14,771	14,770	15,862
207	Medical Insurance		29,698	28,341	27,249	28,899
212	Medicare Liability		2,271	2,510	2,356	2,553
	Sub-Total		54,687	56,354	54,449	58,229
<u>Contracted Services</u>						
307	Communication		1,972	2,700	1,958	2,700
320	Dues & Memberships		1,642	2,050	1,235	2,300
332	Legal Notices		3,886	6,000	5,991	6,000
334	Maintenance Agreements		9,022	9,500	9,472	10,101
337	Maintenance/Repair - Office Equipment		423	1,000	90	500
348	Postal Charges		159	1,000	1,000	100
349	Printing, Stationery, & Forms		1,564	2,500	2,250	1,000
350	Internet Connectivity		840	840	840	840
351	Rentals		2,123	2,700	2,265	2,700
355	Travel		3,284	4,000	3,037	4,500
399	Other Contracted Services		0	1,000	0	500
	Sub-Total		24,915	33,290	28,138	31,241
<u>Supplies & Materials</u>						
435	Office Supplies		1,259	2,500	2,150	1,500
	Sub-Total		1,259	2,500	2,150	1,500
<u>Capital Outlay</u>						
709	Data Processing Equipment		8,022	2,000	0	1,000
719	Office Equipment		3,377	2,000	1,584	1,000
	Sub-Total		11,399	4,000	1,584	2,000
	Total Expense		260,105	269,245	259,422	269,015

Fund Number: 101
 Department: Administration of Justice
 Division: Juvenile Court
 Acct. No.: 53500

	FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>					
102					
	1	37,850	37,850	37,850	37,850
112	1	51,240	52,265	52,265	54,073
130	1	38,745	37,281	37,281	37,331
161	1	29,594	30,227	30,227	30,277
		157,429	157,623	157,623	159,531
<u>Employee Benefits</u>					
201		8,776	9,773	8,790	9,891
204		14,695	14,202	14,202	14,374
207		43,148	38,161	31,320	29,132
212		2,052	2,286	2,056	2,314
		68,671	64,422	56,368	55,711
<u>Contracted Services</u>					
307		1,685	2,400	1,738	2,200
310		7,024	15,000	8,268	12,500
320		455	350	0	350
331		0	1	0	0
337		387	1,000	200	500
338		103	500	352	500
348		0	200	0	100
349		0	200	0	100
350		1,185	1,185	1,185	1,185
351		2,161	3,000	2,240	3,000
355		2,226	3,000	1,855	2,750
399		497	1	0	0
		15,723	26,837	15,838	23,185
<u>Supplies & Materials</u>					
413		0	250	128	250
425		948	1,000	591	1,000
429		0	1	0	0
435		1,180	1,500	213	1,000
		2,128	2,751	932	2,250
<u>Other Charges</u>					
511		620	631	641	673
513		530	559	559	525
524		0	250	50	250
		1,150	1,440	1,250	1,448
<u>Capital Outlay</u>					
709		499	1	0	0
		499	1	0	0
		245,600	253,074	232,011	242,125

Fund Number: 101
 Department: Administration of Justice
 Division: District Attorney General
 Acct. No.: 53600

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
161	Secretary	1	30,026	34,477	34,477	34,527
	Sub-Total		30,026	34,477	34,477	34,527
<u>Employee Benefits</u>						
201	Social Security		1,627	2,138	1,908	2,141
204	State Retirement		1,784	2,048	2,048	2,089
207	Medical Insurance		8,462	8,545	8,406	7,774
212	Medicare Liability		381	500	446	501
	Sub-Total		12,254	13,231	12,808	12,505
	Total Expense		42,280	47,708	47,285	47,032

Fund Number: 101
 Department: Administration of Justice
 Division: Truancy Court (Grant)
 Acct. No.: 53910

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
130	Social Workers	1	19,481	55,240	0	0
	Sub-Total		19,481	55,240	0	0
<u>Employee Benefits</u>						
201	Social Security		1,045	3,425	0	0
204	State Retirement		1,542	3,281	0	0
212	Medicare Liability		244	801	0	0
	Sub-Total		2,831	7,507	0	0
	Total Expense		22,312	62,747	0	0
Total Administration of Justice			1,023,127	1,173,120	1,056,841	1,079,127

Fund Number: 101
 Department: Public Safety
 Division: Sheriff's Department
 Acct. No.: 54110 (Cont'd)

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
		<u>Other Charges</u>			
511	Vehicle Insurance	18,610	18,912	19,223	20,184
524	Staff Development	5,445	12,000	8,850	18,000
599	Other Charges	2,375	2,500	2,257	2,500
	Sub-Total	26,430	33,412	30,330	40,684
		<u>Capital Outlay</u>			
709	Data Processing Equipment	5,814	9,500	17,293	6,000
716	Law Enforcement Equipment	7,917	16,500	12,125	16,500
718	Motor Vehicles	96,746	140,000	137,564	135,000
	Sub-Total	110,477	166,000	166,982	157,500
	Total Expense	1,712,764	1,966,292	1,783,118	1,931,536

Fund Number: 101
 Department: Public Safety
 Division: Sheriff's Department - Tennessee Highway Safety Office
 Acct. No.: 54110 - THSO

		Actual	Budget	Actual	Budget	
		18-19	19-20	19-20	20-21	
		<u>Personal Services</u>				
187	THSO	Deputies - Overtime	4,571	4,286	1,584	4,286
		Sub-Total	4,571	4,286	1,584	4,286
		<u>Employee Benefits</u>				
201	THSO	Social Security	277	266	98	266
204	THSO	State Retirement	225	386	0	386
212	THSO	Medicare Liability	65	62	23	62
		Sub-Total	567	714	121	714
		<u>Capital Outlay</u>				
716	THSO	Law Enforcement Equipment	5,000	5,000	5,000	5,000
		Sub-Total	5,000	5,000	5,000	5,000
	Total Expense	10,138	10,000	6,705	10,000	

Fund Number: 101
 Department: Public Safety
 Division: Sheriff's Department Drug Court Program
 Acct. No.: 54110 - DCP

			Actual	Budget	Actual	Budget
			18-19	19-20	19-20	20-21
<u>Personal Services</u>						
169	DCP	Part-Time Personnel	35,000	37,322	36,298	37,322
		Sub-Total	35,000	37,322	36,298	37,322
<u>Employee Benefits</u>						
201	DCP	Social Security	2,170	2,314	2,250	2,314
212	DCP	Medicare Liability	508	542	526	542
		Sub-Total	2,678	2,856	2,776	2,856
<u>Contracted Services</u>						
301	DCP	Accounting Services	2,016	2,400	2,170	2,700
310	DCP	Contracts with Other Public Agencies	62,750	90,200	60,510	80,000
336	DCP	Maintenance/Repair - Equipment	0	500	0	0
348	DCP	Postal Charges	230	230	230	230
351	DCP	Rentals	8,155	14,370	12,955	14,440
355	DCP	Travel	2,040	13,000	3,738	13,000
399	DCP	Other Contracted Services	3,334	4,000	2,362	3,975
		Sub-Total	78,525	124,700	81,965	114,345
<u>Supplies & Materials</u>						
435	DCP	Office Supplies	1,106	3,800	3,629	3,800
499	DCP	Other Supplies & Materials	13,129	19,976	15,479	13,976
		Sub-Total	14,235	23,776	19,108	17,776
<u>Other Charges</u>						
513	DCP	Workman's Compensation Insurance	778	820	820	771
524	DCP	Staff Development	3,560	6,220	1,550	4,930
599	DCP	Other Charges	0	4,306	2,687	2,000
		Sub-Total	4,338	11,346	5,057	7,701
		Total Expense	134,776	200,000	145,204	180,000

Fund Number: 101
 Department: Public Safety
 Division: School Resource Officers
 Acct. No.: 54120

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
170	School Resource Officer	5	67,171	199,881	182,953	206,652
	Sub-Total		67,171	199,881	182,953	206,652
<u>Employee Benefits</u>						
201	Social Security		4,066	12,393	10,573	12,813
204	State Retirement		4,827	13,492	13,491	15,036
207	Medical Insurance		2,118	24,372	19,691	30,474
212	Medicare Liability		951	2,899	2,473	2,997
	Sub-Total		11,962	53,156	46,228	61,320
<u>Contracted Services</u>						
307	Communication		0	0	0	0
316	Contributions - City of Martin		33,569	200,000	200,000	200,000
322	Evaluation & Testing		450	0	0	0
338	Maintenance/Repair - Vehicles		2,245	0	0	0
	Sub-Total		36,264	200,000	200,000	200,000
<u>Supplies & Materials</u>						
425	Gasoline		1,089	0	0	0
451	Uniforms		3,928	0	0	0
	Sub-Total		5,017	0	0	0
<u>Other Charges</u>						
524	Staff Development		3,300	0	0	0
	Sub-Total		3,300	0	0	0
<u>Capital Outlay</u>						
709	Data Processing Equipment		8,653	0	0	0
716	Law Enforcement Equipment		16,325	0	0	0
	Sub-Total		24,978	0	0	0
	Total Expense		148,692	453,037	429,181	467,972

Fund Number: 101
 Department: Public Safety
 Division: Dispatchers
 Acct. No.: 54130

	FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>					
148	11	340,087	366,923	349,467	375,484
169		0	0	0	5,000
187		8,247	10,000	9,196	5,000
		Sub-Total	348,334	358,663	385,484
<u>Employee Benefits</u>					
201		19,855	23,370	20,659	23,900
204		27,967	29,304	26,780	29,327
207		60,519	58,920	56,411	62,904
212		4,644	5,466	4,831	5,590
299		0	500	500	0
		Sub-Total	112,985	108,681	121,721
		Total Expense	461,319	467,344	507,205

Fund Number: 101
 Department: Public Safety
 Division: Jail
 Acct. No.: 54210

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
105	Director - Jail Administration	1	48,363	49,362	49,362	51,000
119	Accountants/Bookkeepers	1	33,340	33,987	33,987	34,987
160	Guards	20	594,624	703,513	603,947	689,265
169	Part-Time Personnel		0	0	0	10,000
187	Guards - Overtime		1,211	5,000	2,833	5,000
	Sub-Total		677,538	791,862	690,129	790,252
<u>Employee Benefits</u>						
201	Social Security		38,363	49,096	39,353	48,996
204	State Retirement		48,454	61,061	48,825	56,696
207	Medical Insurance		99,493	109,050	102,499	106,133
212	Medicare Liability		8,972	11,482	9,204	11,459
299	Other Fringe Benefits		1,500	1,500	1,500	1,500
	Sub-Total		196,782	232,189	201,381	224,784
<u>Contracted Services</u>						
335	Maintenance/Repair - Building		23,920	40,000	48,989	26,200
336	Maintenance/Repair - Equipment		19,182	15,000	14,636	17,280
340	Medical & Dental Services		154,452	150,000	128,876	150,000
347	Pest Control		1,115	1,060	1,020	1,060
349	Printing, Stationery, & Forms		32	750	665	750
351	Rentals		1,057	1,382	969	1,382
	Sub-Total		199,758	208,192	195,155	196,672
<u>Supplies & Materials</u>						
410	Custodial Supplies		22,643	25,000	24,654	25,000
415	Electricity		72,880	80,000	67,613	75,000
421	Food Preparation Supplies		229	250	211	250
422	Food Supplies		129,019	130,000	129,807	130,000
434	Natural Gas		30,985	35,000	26,473	32,000
435	Office Supplies		1,970	2,500	2,305	2,500
454	Water & Sewer		16,786	20,000	20,175	20,000
499	Other Supplies & Materials		14,877	15,000	14,913	15,000
	Sub-Total		289,389	307,750	286,151	299,750
<u>Other Charges</u>						
502	Building & Contents Insurance		19,296	19,609	19,931	20,928
	Sub-Total		19,296	19,609	19,931	20,928
<u>Capital Outlay</u>						
799	Other Capital Outlay		50,986	20,000	18,184	27,000
	Sub-Total		50,986	20,000	18,184	27,000
	Total Expense		1,433,749	1,579,602	1,410,931	1,559,386

Fund Number: 101
Department: Public Safety
Division: Fire Prevention/Control
Acct. No.: 54310

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
	<u>Contracted Services</u>				
316	Volunteer Fire Departments	40,000	40,000	40,000	40,000
316	Forestry Department	0	2,000	2,000	2,000
	Sub-Total	40,000	42,000	42,000	42,000
	Total Expense	40,000	42,000	42,000	42,000

Fund Number: 101
 Department: Public Safety
 Division: Emergency Management
 Acct. No.: 54410

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
103	Assistant		6,000	6,000	6,000	6,000
105	Director	1	24,000	24,350	24,350	45,000
	Sub-Total		30,000	30,350	30,350	51,000
<u>Employee Benefits</u>						
201	Social Security		1,860	1,860	1,770	3,162
204	State Retirement		1,426	2,133	2,133	4,055
207	Medical Insurance		0	5,683	4,314	5,716
212	Medicare Liability		435	435	414	740
	Sub-Total		3,721	10,111	8,631	13,673
<u>Contracted Services</u>						
307	Communication		1,571	3,000	2,314	3,000
320	Dues & Memberships		80	200	55	300
336	Maintenance/Repair - Equipment		1,540	2,500	2,828	3,000
348	Postal Charges		7	50	0	50
349	Printing, Stationery, & Forms		0	300	300	300
351	Rental		1,295	1,500	1,200	300
355	Travel		636	400	570	400
399	Other Contracted Services		4,880	5,000	4,948	5,000
	Sub-Total		10,009	12,950	12,215	12,350
<u>Supplies & Materials</u>						
412	Diesel		2,058	2,500	1,549	2,250
425	Gasoline		626	500	0	100
435	Office Supplies		387	500	500	500
451	Uniforms		142	250	129	250
499	Other Supplies & Materials		637	1,000	110	1,000
	Sub-Total		3,850	4,750	2,288	4,100
<u>Other Charges</u>						
511	Vehicle Insurance		917	932	947	995
513	Workman's Compensation Insurance		4,093	4,312	4,312	4,054
524	Staff Development		345	500	235	300
	Sub-Total		5,355	5,744	5,494	5,349
<u>Capital Outlay</u>						
718	Motor Vehicles		55,720	0	0	0
	Sub-Total		55,720	0	0	0
	Total Expense		108,655	63,905	58,978	86,472

Fund Number: 101
 Department: Public Safety
 Division: Emergency Management
 Acct. No.: 54410 - ISIP

			Actual	Budget	Actual	Budget
			18-19	19-20	19-20	20-21
		<u>Capital Outlay</u>				
790	ISIP	Other Equipment	38,278	32,952	13,995	33,063
		Sub-Total	38,278	32,952	13,995	33,063
		Total Expense	38,278	32,952	13,995	33,063

Fund Number: 101
 Department: Public Safety
 Division: Rescue Squad
 Acct. No.: 54420

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Contracted Services</u>					
399	Other Contracted Services	5,500	5,500	5,500	5,500
	Sub-Total	5,500	5,500	5,500	5,500
	Total Expense	5,500	5,500	5,500	5,500

Fund Number: 101
 Department: Public Safety
 Division: County Coroner/Medical Examiner
 Acct. No.: 54610

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Contracted Services</u>					
399	Other Contracted Services	4,225	7,000	5,500	7,000
	Sub-Total	4,225	7,000	5,500	7,000
	Total Expense	4,225	7,000	5,500	7,000

Total Public Safety		4,098,096	4,854,771	4,368,455	4,830,134
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Fund Number: 101
 Department: Public Health / Welfare
 Division: Health Center
 Acct. No.: 55110

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Contracted Services</u>					
307	Communication	2,827	3,200	2,752	3,200
309	Contracts with Other Government Agencies	30,710	30,710	30,710	30,710
320	Dues & Subscriptions	250	300	270	300
328	Janitorial Services	11,650	11,400	10,750	11,400
331	Legal Services	0	500	0	500
335	Maintenance/Repair - Building	4,549	4,825	3,649	4,825
336	Maintenance/Repair - Equipment	318	780	591	780
337	Maintenance/Repair - Office Equipment	0	150	0	150
347	Pest Control	264	475	264	475
348	Postal Charges	0	400	0	400
351	Rentals	0	100	0	100
359	Disposal Fees	0	100	0	100
Sub-Total		50,568	52,940	48,986	52,940
<u>Supplies & Materials</u>					
410	Custodial Supplies	585	1,000	500	1,000
413	Drugs & Medical Supplies	148	150	0	150
415	Electricity	10,701	11,500	6,825	11,500
434	Natural Gas	1,558	2,400	1,587	2,400
435	Office Supplies	846	1,000	298	1,000
454	Water & Sewer	2,920	2,600	2,250	2,600
499	Other Supplies & Materials	1,428	3,115	2,482	3,084
499	TRL Other Supplies & Materials	0	20,000	0	0
Sub-Total		18,186	41,765	13,942	21,734
<u>Other Charges</u>					
502	Building & Contents Insurance	1,859	1,889	1,920	2,016
Sub-Total		1,859	1,889	1,920	2,016
<u>Capital Outlay</u>					
707	Building Improvements	0	985	0	985
Sub-Total		0	985	0	985
Total Expense		70,613	97,579	64,848	77,675

Fund Number: 101
 Department: Public Health / Welfare
 Division: Ambulance Service
 Acct. No.: 55130

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Contracted Services</u>					
312	Weakley Co. Ambulance Service	117,500	0	0	0
	Sub-Total	117,500	0	0	0
	Total Expense	117,500	0	0	0

Fund Number: 101
 Department: Public Health / Welfare
 Division: Maternal/Child Health Services
 Acct. No.: 55150

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Contracted Services</u>					
310	Carl Perkins Center - Child Abuse	25,000	25,000	25,000	25,000
	Sub-Total	25,000	25,000	25,000	25,000
	Total Expense	25,000	25,000	25,000	25,000

Fund Number: 101
 Department: Public Health / Welfare
 Division: General Welfare
 Acct. No.: 55510

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Contracted Services</u>					
310	Autopsies / Ambulance	40,331	25,000	23,320	25,000
399	Funerals	0	1,000	1,220	500
	Sub-Total	40,331	26,000	24,540	25,500
	Total Expense	40,331	26,000	24,540	25,500

Fund Number: 101
 Department: Public Health / Welfare
 Division: Health Center
 Acct. No.: 55590 - DGA

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
189	DGA	1	19,879	31,287	28,764	31,644
	Sub-Total		19,879	31,287	28,764	31,644
<u>Employee Benefits</u>						
201	DGA		1,220	1,705	1,701	1,962
204	DGA		1,144	1,745	1,709	1,915
207	DGA		0	4,866	4,865	5,429
212	DGA		285	400	398	500
	Sub-Total		2,649	8,716	8,673	9,806
<u>Contracted Services</u>						
355	DGA		414	2,300	1,537	5,700
	Sub-Total		414	2,300	1,537	5,700
<u>Supplies & Materials</u>						
499	DGA		0	200	0	200
	Sub-Total		0	200	0	200
	Total Expense		22,942	42,503	38,974	47,350
Total Public Health / Welfare			276,386	191,082	153,362	175,525

Fund Number: 101
 Department: Social, Cultural, & Recreational Services
 Division: Adult Activities (Dresden)
 Acct. No.: 56100

	FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>					
105					
	1	26,193	26,243	26,243	26,293
130	1	17,340	17,340	17,340	17,490
189		38,318	33,670	33,181	40,000
		<u>81,851</u>	<u>77,253</u>	<u>76,764</u>	<u>83,783</u>
<u>Employee Benefits</u>					
201		4,627	5,168	4,288	5,195
204		3,479	3,395	3,395	3,428
207		8,462	14,647	14,647	13,490
212		1,082	1,209	1,003	1,215
		<u>17,650</u>	<u>24,419</u>	<u>23,333</u>	<u>23,328</u>
<u>Contracted Services</u>					
307		3,182	3,100	3,202	3,100
316		-4,071	6,200	-4,743	6,200
333		810	840	810	840
338		268	2,500	2,761	2,500
348		1,300	1,300	1,515	1,300
351		9,422	9,200	9,319	9,200
355		13,082	7,300	5,809	6,000
399		2,331	2,400	2,467	2,400
		<u>34,466</u>	<u>32,840</u>	<u>30,626</u>	<u>31,540</u>
<u>Supplies & Materials</u>					
410		947	1,000	200	1,000
422		13,280	13,000	13,711	8,000
425		213	600	204	500
499		11,789	10,000	10,449	5,000
		<u>26,229</u>	<u>24,600</u>	<u>24,564</u>	<u>14,500</u>
<u>Other Charges</u>					
511		577	586	596	626
513		524	552	2,579	2,425
		<u>1,101</u>	<u>1,138</u>	<u>3,175</u>	<u>3,051</u>
		161,297	160,250	158,462	156,202

Fund Number: 101
 Department: Social, Cultural, & Recreational Services
 Division: Senior Citizens Assistance (Sharon)
 Acct. No.: 56300

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
105	Director	1	26,096	26,656	26,656	26,706
168	Temporary Personnel		22,033	25,983	25,982	25,000
	Sub-Total		48,129	52,639	52,638	51,706
<u>Employee Benefits</u>						
201	Social Security		2,806	3,203	3,084	3,206
204	State Retirement		2,440	2,402	2,402	2,407
207	Medical Insurance		6,293	6,355	6,241	6,355
212	Medicare Liability		656	750	721	750
	Sub-Total		12,195	12,710	12,448	12,718
<u>Contracted Services</u>						
307	Communication		739	750	765	750
335	Maintenance/Repair - Building		1,800	2,000	2,000	0
338	Maintenance/Repair - Vehicle		71	0	0	200
348	Postal Charges		50	50	50	50
350	Internet Connectivity		406	407	406	407
351	Rentals		444	444	444	444
355	Travel		2,529	1,900	1,833	1,500
399	Other Contracted Services		600	1,000	800	1,000
	Sub-Total		6,639	6,551	6,298	4,351
<u>Supplies & Materials</u>						
422	Food Supplies		4,504	4,617	3,993	2,550
452	Utilities		659	1,200	360	700
499	Other Supplies & Materials		2,846	3,400	3,010	1,500
	Sub-Total		8,009	9,217	7,363	4,750
	Total Expenses		74,972	81,117	78,747	73,525

Fund Number: 101
 Department: Social, Cultural, & Recreational Services
 Division: Libraries
 Acct. No.: 56500

	FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>					
105	Director	1	37,050	37,791	37,791
162	Clerical Personnel	2	54,592	55,644	55,644
168	Temporary Personnel		8,803	7,741	7,500
	Sub-Total		100,445	101,176	99,317
<u>Employee Benefits</u>					
201	Social Security		5,609	6,017	5,580
204	State Retirement		8,569	8,419	8,264
207	Medical Insurance		12,187	12,308	11,144
212	Medicare Liability		1,334	1,464	1,464
	Sub-Total		27,699	28,208	27,258
<u>Contracted Services</u>					
307	Communication		4,318	5,500	5,942
316	Contributions - City Libraries		25,000	25,000	25,000
320	Dues & Memberships		0	300	400
328	Janitorial Services		8,100	9,450	8,400
333	Licenses		1,178	1,450	1,202
335	Maintenance/Repair - Building		5,496	10,000	7,340
336	Maintenance/Repair - Equipment		1,075	2,000	579
347	Pest Control		295	422	295
348	Postal Charges		0	700	374
351	Rentals		0	0	0
355	Travel		1,530	2,700	789
399	Direct Payment for Expenses		38,172	0	0
	Sub-Total		85,164	57,522	50,321
<u>Supplies & Materials</u>					
432	Library Books/Media		0	27,894	27,847
437	Periodicals		0	1,000	1,336
452	Utilities		9,046	9,000	7,594
499	Other Supplies & Materials		0	10,880	7,012
499 LIBR	Other Supplies & Materials		771	5,000	921
499 SMRD	Other Supplies & Materials		713	2,000	1,957
	Sub-Total		10,530	55,774	46,667
<u>Other Charges</u>					
502	Building & Contents Insurance		2,140	2,175	2,211
	Sub-Total		2,140	2,175	2,211
<u>Capital Outlay</u>					
709	Data Processing Equipment		2,227	3,800	3,556
	Sub-Total		2,227	3,800	3,556
	Total Expenses		228,205	248,655	229,331
<hr/>					
	Total Social, Cultural, & Recreational Services		464,474	490,022	466,540
				478,064	

Fund Number: 101
Department: Agricultural & Natural Resources
Division: Agricultural Extension Service
Acct. No.: 57100

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
	<u>Personal Services</u>					
140	Salary Supplements	5	52,910	65,867	54,048	67,604
	Sub-Total		52,910	65,867	54,048	67,604
	<u>Fringe Benefits</u>					
299	Other Fringe Benefits		14,573	24,275	17,663	24,275
	Sub-Total		14,573	24,275	17,663	24,275
	<u>Contracted Services</u>					
307	Communication		5,364	5,000	3,154	3,500
355	Travel		1,800	1,800	0	1,800
	Sub-Total		7,164	6,800	3,154	5,300
	<u>Capital Outlay</u>					
709	Data Processing Equipment		3,000	3,000	0	3,000
	Sub-Total		3,000	3,000	0	3,000
	Total Expense		77,647	99,942	74,865	100,179

Fund Number: 101
Department: Agricultural & Natural Resources
Division: Soil Conservation Services
Acct. No.: 57500

		FT	Actual	Budget	Actual	Budget
		Pos.	18-19	19-20	19-20	20-21
<u>Personal Services</u>						
161	Secretary	1	29,835	28,322	28,322	28,322
	Sub-Total		29,835	28,322	28,322	28,322
<u>Employee Benefits</u>						
201	Social Security		1,736	1,756	1,658	1,756
204	State Retirement		2,158	1,683	1,682	1,714
207	Medical Insurance		6,293	6,356	6,241	5,716
212	Medicare Liability		406	411	388	411
	Sub-Total		10,593	10,206	9,969	9,597
	Total Expense		40,428	38,528	38,291	37,919

Fund Number: 101
 Department: Agricultural & Natural Resources
 Division: Flood Control
 Acct. No.: 57700

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Contracted Services</u>					
399	West TN River Basin	23,728	23,800	23,728	23,800
	Sub-Total	23,728	23,800	23,728	23,800
<u>Capital Outlay</u>					
791	Other Construction	10,574	0	0	0
	Sub-Total	10,574	0	0	0
	Total Expense	34,302	23,800	23,728	23,800
Total Agricultural & Natural Resources		152,377	162,270	136,884	161,898

Fund Number: 101
 Department: Other General Government
 Division: Other Charges - Dues & Membership to Other Agencies
 Acct. No.: 58400

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Contracted Services</u>					
320	National Association of Counties (NACO)	700	700	700	700
320	Association of TN Valley Governments (ATVG)	628	628	628	628
320	Tennessee County Services Association (TCSA)	1,747	1,747	1,747	1,747
320	TN County Commissioners Association	1,700	1,700	1,700	1,700
	Subtotal	4,775	4,775	4,775	4,775
	Total Expense	4,775	4,775	4,775	4,775

Fund Number: 101
 Department: Other General Government
 Division: Contributions to Other Agencies
 Acct. No.: 58500

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Contracted Services</u>					
316	Northwest TN Development District	3,354	3,355	3,354	3,355
316	Northwest TN Human Resource	4,270	4,270	4,270	4,270
316	Dolly Parton Reading Railroad	6,000	6,000	6,000	6,000
316	Everett-Stewart Regional Airport	20,000	20,000	20,000	20,000
316	WestStar Leadership	2,000	2,000	2,000	2,000
316	Weakley Co. Prevention Coalition	0	2,000	2,000	2,000
	Sub-Total	35,624	37,625	37,624	37,625
	Total Expense	35,624	37,625	37,624	37,625

Fund Number: 101
 Department: Other General Government
 Division: Employee Benefits
 Acct. No.: 58600

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
		<u>Employee Benefits</u>			
210	Unemployment Compensation	6,188	5,000	2,881	5,000
299	Other Fringe Benefits	31,700	35,000	32,650	35,000
	Sub-Total	37,888	40,000	35,531	40,000
		<u>Other Contracted Services</u>			
399	Other Contracted Services	0	2,000	2,000	0
	Subtotal	0	2,000	2,000	0
	Total Expense	37,888	42,000	37,531	40,000

Fund Number: 101
 Department: Other General Government
 Division: COVID-19 Grant #1 (Election Commission)
 Acct. No.: 58801

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
		<u>Other Contracted Services</u>			
399	COV1 Other Contracted Services	0	21,146	21,146	0
	Subtotal	0	21,146	21,146	0
	Total Expense	0	21,146	21,146	0

Fund Number: 101
 Department: Other General Government
 Division: Miscellaneous
 Acct. No.: 58900

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Other Contracted Services</u>					
399	Other Contracted Services	1,052	2,000	1,251	2,000
	Subtotal	1,052	2,000	1,251	2,000
<u>Other Charges</u>					
506	Liability Insurance	79,021	80,304	81,624	85,704
510	Trustee's Commission	106,631	110,000	107,000	105,000
513	Workman's Compensation Insurance	86,740	89,635	87,495	82,275
599	Other Charges	194	1,200	878	1,200
	Subtotal	272,586	281,139	276,997	274,179
<u>Capital Outlay</u>					
799	Other Capital Outlay	1,666	0	0	0
	Sub-Total	1,666	0	0	0
	Total Expense	275,304	283,139	278,248	276,179
Total Other General Government		736,576	767,892	758,392	1,151,115

Fund Number: 101
Department: Other Uses
Division: Transfers Out - Tax Increment Financing
Acct. No.: 99100

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Other Charges</u>					
590	Transfers to Other Funds	0	20,886	20,886	21,136
	Subtotal	0	20,886	20,886	21,136
	Total Expense	0	20,886	20,886	21,136
Total Estimated Expenditures		9,073,534	10,262,372	9,411,320	10,355,555

Fund Number: 101
Fund: General Fund
Total Estimated Revenues, Expenditures, & Fund Balance

	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Total Estimated Revenues	9,254,243	9,320,597	9,161,147	9,740,269
Total Estimated Expenditures	9,073,534	10,262,372	9,411,320	10,355,555
Excess of Estimated Revenues & Other Sources Over/(Under) Estimated Expenditures		(941,775)	(250,173)	(615,286)
Estimated Beginning Fund Balance - July 1			2,935,726	2,412,387
<u>Less: Restricted Funds</u>				
General			(66,626)	
Finance			(15,973)	
Administration of Justice			(157,656)	
Public Safety			(1,191)	
Public Health & Welfare			(22,491)	
Social, Cultural, & Recreational			(9,229)	
Unassigned Fund Balance - June 30			2,412,387	1,797,101

Fund Number: 116
 Division: General Governmental
 Fund: Solid Waste/Sanitation
 Revenue

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
REVENUE FROM LOCAL SOURCES					
COUNTY PROPERTY TAXES:					
40100					
40120	Trustee's Collection - Prior Year	219	0	0	0
40125	Trustee's Collections - Bankruptcy	2	0	(2)	0
40130	Clerk & Master Collections	187	250	0	250
40140	Interest & Penalty	32	50	0	50
STATUTORY LOCAL TAXES:					
40300					
40320	Bank Excise Tax	0	100	0	100
CHARGES FOR CURRENT SERVICES:					
43000					
43108	Convenience Waste Centers - Collection Charges	7,586	8,000	4,084	8,000
43108 TIRE	Convenience Waste Centers - Collection Charges (Tires)	0	0	2,581	2,000
43116 TIRE	Surcharge - Waste Tire Disposal	19,397	15,000	31,232	15,000
RECURRING ITEMS:					
44100					
44170	Miscellaneous Refunds	0	100	353	100
Total From Local Sources		27,423	23,500	38,248	25,500
REVENUE FROM FEDERAL SOURCES					
FEDERAL THROUGH STATE:					
47000					
47990	Other Direct Fed Revenue - Solid Waste TDEC	0	0	2,957	2,957
Total From Local Sources		0	0	2,957	2,957
Total Estimated Revenues and Other Sources		27,423	23,500	41,205	28,457

Fund Number: 116
 Division: General Governmental
 Fund: Solid Waste/Sanitation
 Acct No: 55751

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
		<u>Personal Services</u>			
168	Temporary Personnel	6,365	6,810	6,455	6,960
	Sub-Total	6,365	6,810	6,455	6,960
		<u>Employee Benefits</u>			
201	Social Security	395	422	400	432
204	State Retirement	184	405	201	405
212	Medicare Liability	92	99	94	101
	Sub-Total	671	926	695	938
		<u>Contracted Services</u>			
307	Communication	0	100	0	100
332	Legal Notices	0	100	0	100
348	Postal Charges	31	60	0	60
355	Travel	0	100	0	100
399	Other Contracted Services	9,927	22,957	11,085	1,600
399 TIRE	Other Contracted Services - Tire Disposal	0	0	3,420	18,400
	Sub-Total	9,958	23,317	14,505	20,360
		<u>Supplies & Materials</u>			
410	Custodial Supplies	0	100	0	100
415	Electricity	1,146	1,500	963	1,500
454	Water & Sewer	341	600	318	600
499	Other Supplies & Materials	132	550	655	550
	Sub-Total	1,619	2,750	1,936	2,750
		<u>Supplies & Materials</u>			
510	Trustee's Commission	321	800	378	800
	Sub-Total	321	800	378	800
		<u>Capital Outlay</u>			
733	Solid Waste Equipment	0	1	0	1
	Sub-Total	0	1	0	1
	Total Expense	18,934	34,604	23,969	31,809
Total Estimated Expenditures		18,934	34,604	23,969	31,809

Fund Number: 116
Fund: Solid Waste/Sanitation
Total Estimated Revenues, Expenditures, & Fund Balance

	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Total Estimated Revenues	27,423	23,500	41,205	28,457
Total Estimated Expenditures	18,934	34,604	23,969	31,809
Excess of Estimated Revenues & Other Sources Over/(Under) Estimated Expenditures		(11,104)	17,236	(3,352)
Estimated Beginning Fund Balance - July 1			121,509	81,978
<u>Less: Restricted Funds</u> Public Health & Welfare - Waste Tires			(56,767)	
Estimated Ending Fund Balance - June 30			81,978	78,626

Fund Number: 122
Division: Other General Government - Drug Control
Revenue

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
REVENUE FROM LOCAL SOURCES					
FINES, FORFEITURES, & PENALTIES:					
42000					
42140	Circuit Court	8,316	10,000	2,405	7,500
42340	General Sessions	14,600	15,000	13,377	15,000
OTHER FINES, FORFEITURES, & PENALTIES:					
42900					
42910	Proceeds From Confiscated Property	0	15,000	36,026	15,000
OTHER LOCAL REVENUE:					
44000					
44170	Miscellaneous Refunds	385	500	85	500
44570	Contributions & Gifts	500	100	0	100
Total From Local Sources		23,801	40,600	51,893	38,100
Total Estimated Revenues and Other Sources		23,801	40,600	51,893	38,100

Fund Number: 122
Division: Drug Enforcement
Acct No: 54150

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Contracted Services</u>					
316	Contributions	1,000	2,000	0	2,000
319	Confidential Drug Enforcement	5,000	10,000	5,000	10,000
336	Maintenance/Repair - Equipment	0	1,000	0	1,000
353	Towing Services	1,700	1,500	125	1,500
355	Travel	0	1,000	0	1,000
Sub-Total		7,700	15,500	5,125	15,500
<u>Supplies & Materials</u>					
499	Other Supplies & Materials	183	4,000	2,174	4,000
Sub-Total		183	4,000	2,174	4,000
<u>Other Charges</u>					
510	Trustee's Commission	222	400	571	500
524	Staff Development	0	300	200	500
599	Other Charges	2,429	3,000	500	3,000
Sub-Total		2,651	3,700	1,271	4,000
<u>Capital Outlay</u>					
709	Data Processing Equipment	0	2,000	0	2,000
716	Law Enforcement Equipment	1,630	5,000	412	5,000
718	Motor Vehicles	41,526	30,000	24,490	0
799	Other Capital Outlay	0	5,000	0	5,000
Sub-Total		43,156	42,000	24,902	12,000
Total Expense		53,690	65,200	33,472	35,500
Total Estimated Expenditures		53,690	65,200	33,472	35,500

Fund Number: 122
Fund: Drug Control
Total Estimated Revenues, Expenditures, & Fund Balance

	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Total Estimated Revenues	23,801	40,600	51,893	38,100
Total Estimated Expenditures	53,690	65,200	33,472	35,500
Excess of Estimated Revenues & Other Sources Over/(Under) Estimated Expenditures		(24,600)	18,421	2,600
Estimated Beginning Fund Balance - July 1			162,011	180,432
Estimated Ending Fund Balance - June 30			180,432	183,032

Fund Number: 131
Fund: Highway
Revenue

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
REVENUE FROM LOCAL SOURCES					
COUNTY PROPERTY TAXES:					
40100					
40110	Current Tax	1,029,797	1,023,200	1,044,523	1,026,200
40120	Trustee's Collections - Prior Year	18,309	25,000	26,924	25,000
40125	Trustee's Collections - Bankruptcy	100	100	19	100
40130	Clerk & Master Collections	15,179	15,000	8,512	15,000
40140	Interest & Penalty	3,989	5,500	4,566	5,000
40162	Payment in Lieu of Taxes - WCMES	67,010	67,050	70,791	70,398
COUNTY LOCAL OPTION TAXES:					
40200					
40240	Wheel Tax	919,269	905,000	880,113	905,000
40280	Mineral Severance Tax	126,873	135,000	118,400	135,000
STATUTORY LOCAL TAXES:					
40300					
40320	Bank Excise Tax	3,599	5,000	6,575	5,000
PERMITS:					
41500					
41520	Building Permits	2,880	0	2,600	2,500
41590	Other Permits	330	0	450	0
RECURRING ITEMS					
44100					
44170	Miscellaneous Refunds	6,988	2,500	18,948	2,500
NONRECURRING ITEMS:					
44500					
44530	Sale of Equipment	0	0	31,550	0
44540	Sale of Property	0	0	0	0
Total From Local Sources		2,194,323	2,183,350	2,213,971	2,191,698

Fund Number: 131
Fund: Highway
Revenue

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
REVENUE FROM STATE SOURCES					
PUBLIC WORKS GRANTS:					
46400					
46410	Bridge Program	29,382	1,795,547	1,468,381	388,510
46420	State Aid Program	203,157	213,500	0	451,016
46430	Litter Program	50,473	53,900	52,364	53,900
OTHER STATE REVENUES:					
46900					
46920	Gasoline Tax	2,621,532	2,672,232	2,592,625	2,108,321
46930	Special Petroleum Tax	25,269	25,269	24,663	25,269
46990	LGG Other State Rev. - Local Government Grants	0	0	0	250,000
Total From State Sources		2,929,813	4,760,448	4,138,034	3,277,016

REVENUE FROM FEDERAL SOURCES

FEDERAL THROUGH STATE:					
47000					
47230	Disaster Relief	0	0	0	0
Total From Federal Sources		0	0	0	0

Fund Number: 131
Fund: Highway
Revenue

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
OTHER SOURCES:					
49000					
49700	Insurance Recovery	7,153	0	0	0
49800	Transfers In	0	2,000	0	2,000
Total From Other Sources		7,153	2,000	0	2,000
Total Estimated Revenue & Other Sources					
		5,131,289	6,945,798	6,352,005	5,470,714

Fund Number: 131
 Department: Highway
 Division: Administration
 Acct No: 61000

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
101	County Official	1	86,661	88,827	88,827	91,901
161	Secretary	1	32,214	32,838	32,813	32,845
166	Custodial Personnel		4,003	5,633	3,230	7,070
	Sub-Total		122,878	127,298	124,870	131,816
<u>Employee Benefits</u>						
201	Social Security		7,114	7,982	7,166	8,173
204	State Retirement		11,127	10,961	10,960	11,240
207	Medical Insurance		8,028	8,499	8,498	9,631
212	Medicare Liability		1,664	1,853	1,676	1,912
299	Other Fringe Benefits		1,600	1,600	1,600	600
	Sub-Total		29,533	30,895	29,900	31,556
<u>Contracted Services</u>						
320	Dues & Memberships		3,737	3,737	3,737	3,837
331	Legal Services		577	1,000	1,425	1,000
332	Legal Notices		275	700	546	700
337	Maintenance/Repair - Office Equipment		0	300	0	0
340	Alcohol/Drug Testing		924	1,050	296	1,050
348	Postal Charges		723	650	391	500
349	Printing, Stationery, & Forms		160	750	234	750
351	Rentals		1,656	0	0	0
355	Travel		1,985	3,000	1,542	3,000
	Sub-Total		10,037	11,187	8,171	10,837
<u>Supplies & Materials</u>						
413	Drugs & Medical Supplies		0	500	498	500
435	Office Supplies		1,967	2,250	1,921	2,250
499	Other Supplies & Materials		555	800	775	800
	Sub-Total		2,522	3,550	3,193	3,550
<u>Other Charges</u>						
599	Other Miscellaneous Charges		1,837	2,000	1,881	2,000
	Sub-Total		1,837	2,000	1,881	2,000
<u>Debt Service</u>						
613	Interest on Other Loans		0	2,000	0	2,000
	Sub-Total		0	2,000	0	2,000
	Total Expense		166,807	176,930	168,015	181,759

Fund Number: 131
 Department: Highway
 Division: Highway & Bridge Maintenance
 Acct No: 62000

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
141	Foreman	1	44,563	45,500	45,429	45,500
143	Equipment Operators	15	531,357	550,110	542,733	550,110
147	Truck Drivers	17	597,033	616,961	607,084	605,000
168	Temporary Personnel		0	0	0	35,000
187	Overtime Pay		1,138	20,000	2,462	10,000
	Sub-Total		1,174,091	1,232,571	1,197,708	1,245,610
<u>Employee Benefits</u>						
201	Social Security		67,416	76,420	69,202	76,289
204	State Retirement		87,897	95,588	87,365	89,651
207	Medical Insurance		195,106	183,760	183,759	171,820
212	Medicare Liability		15,767	17,663	16,184	17,842
299	Other Fringe Benefits		10,025	13,725	13,725	12,600
	Sub-Total		376,211	387,156	370,235	368,202
<u>Contracted Services</u>						
399	Other Contracted Services		2,000	2,000	2,000	2,000
	Sub-Total		2,000	2,000	2,000	2,000
<u>Supplies & Materials</u>						
405	Asphalt - Liquid		1,161,784	1,050,000	1,031,994	900,000
409	Crushed Stone		546,524	450,000	430,971	500,000
426	General Construction Materials		5,441	27,000	7,053	27,000
436	Other Road Materials		0	300,000	45,282	600,000
438	Pipe		139,643	144,000	101,943	120,000
443	Road Signs		4,172	7,000	6,277	5,000
443 RDSGN	Road Signs - Name Signs		1,988	2,000	2,000	2,000
446	Small Tools		768	1,200	0	1,200
499	Other Supplies & Materials - Guard Rails		0	500	100	500
	Sub-Total		1,860,320	1,981,700	1,625,620	2,155,700
	Total Expense		3,412,622	3,603,427	3,195,563	3,771,512

Fund Number: 131
 Department: Highway
 Division: Operation & Maintenance of Equipment
 Acct No: 63100

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
141	Foreman	1	40,075	41,834	40,877	40,961
142	Mechanics	3	107,555	109,967	109,559	109,950
	Sub-Total		147,630	151,801	150,436	150,911
<u>Employee Benefits</u>						
201	Social Security		8,386	9,412	8,346	9,357
204	State Retirement		10,136	13,605	10,191	10,343
207	Medical Insurance		22,882	31,780	31,202	28,549
212	Medicare Liability		1,961	2,190	1,952	2,189
299	Other Fringe Benefits		2,475	2,400	2,050	2,400
	Sub-Total		45,840	59,387	53,741	52,838
<u>Contracted Services</u>						
329	Laundry Services		10,360	15,000	11,579	12,000
336	Repair/Maintenance - Equipment		26,994	35,000	55,690	25,000
353	Towing Services		400	1,000	0	1,000
	Sub-Total		37,754	51,000	67,268	38,000
<u>Supplies & Materials</u>						
412	Diesel Fuel		217,375	220,000	149,327	200,000
418	Equipment & Machinery Parts		98,780	160,000	151,022	170,000
424	Garage Supplies		2,982	3,000	2,690	3,000
425	Gasoline		18,773	25,000	13,850	20,000
433	Lubricants		35,275	38,000	37,192	38,000
446	Small Tools		1,980	2,000	1,206	2,000
450	Tires & Tubes		42,417	50,000	49,942	50,000
499	Other Supplies & Materials		703	1,200	509	1,200
	Sub-Total		418,285	499,200	405,739	484,200
<u>Capital Outlay</u>						
717	Maintenance Equipment		0	21,000	15,803	0
	Sub-Total		0	21,000	15,803	0
	Total Expenses		649,509	782,388	692,987	725,949

Fund Number: 131
 Department: Highway
 Division: Litter & Trash Collection
 Acct No: 64000

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
141	Foreman	1	24,823	24,823	24,819	24,823
161	Program Admin.		7,708	7,709	7,708	7,676
	Sub-Total		32,531	32,532	32,527	32,499
<u>Employee Benefits</u>						
201	Social Security		1,574	1,979	1,587	2,015
204	State Retirement		2,183	2,169	2,169	2,194
212	Medicare Liability		368	472	371	472
	Sub-Total		4,125	4,620	4,127	4,681
<u>Contracted Services</u>						
302	Public Awareness		7,838	7,733	7,283	7,705
355	Travel		0	0	0	0
	Sub-Total		7,838	7,733	7,283	7,705
<u>Supplies & Materials</u>						
499	Garage Supplies		645	930	861	930
	Sub-Total		645	930	861	930
<u>Other Charges</u>						
532	Litter Enforcement Awards		6,646	8,085	7,566	8,085
	Sub-Total		6,646	8,085	7,566	8,085
	Total Expenses		51,785	53,900	52,364	53,900

Fund Number: 131
 Department: Highway
 Division: Other Charges
 Acct No: 65000

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Contracted Services</u>					
307	Communication	6,808	7,100	7,050	7,100
335	Maintenance/Repair - Building	1,155	6,500	0	6,500
337	Maintenance/Repair - Office Equipment	610	2,500	0	2,500
	Sub-Total	8,573	16,100	7,050	16,100
<u>Supplies & Materials</u>					
415	Electricity	17,506	18,000	15,569	18,000
434	Natural Gas	5,549	8,600	4,807	6,000
454	Water & Sewer	3,625	3,000	501	3,000
	Sub-Total	26,680	29,600	20,877	27,000
<u>Other Charges</u>					
502	Building & Contents Insurance	2,740	2,785	2,831	2,972
506	Liability Insurance	10,453	10,623	10,797	11,337
510	Trustee's Commission	58,756	51,000	60,000	60,000
511	Vehicle & Equipment Insurance	30,840	31,341	31,856	33,449
515	Damage Claims	1,338	1,700	0	1,500
	Sub-Total	104,127	97,449	105,484	109,258
<u>Capital Outlay</u>					
708	Communication Equipment	0	0	0	15,000
	Sub-Total	0	0	0	15,000
	Total Expenses	139,380	143,149	133,411	167,358

Fund Number: 131
Department: Highway
Division: Employee Benefits
Acct No: 66000

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Employee Benefits</u>					
210	Unemployment Compensation	10,635	5,000	1,204	5,000
	Sub-Total	10,635	5,000	1,204	5,000
<u>Other Charges</u>					
513	Workman's Compensation Insurance	116,930	129,362	129,362	121,644
	Sub-Total	116,930	129,362	129,362	121,644
	Total Expense	127,565	134,362	130,566	126,644

Fund Number: 131
 Department: Highway
 Division: Capital Outlay
 Acct No: 68000

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Capital Outlay</u>					
705	Bridge Construction	90,714	1,832,458	1,347,170	396,439
706	Building Construction	17,897	0	0	0
714	Highway Equipment	0	650,000	643,448	350,000
726	State Aid Projects	671,628	217,770	0	460,220
	Sub-Total	780,239	2,700,228	1,990,618	1,206,659
	Total Expense	780,239	2,700,228	1,990,618	1,206,659

Fund Number: 131
 Department: Other Uses
 Division: Transfers Out - Tax Increment Financing
 Acct No: 99100

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Other Charges</u>					
590	Transfers to Other Funds	0	6,026	6,026	6,098
	Sub-Total	0	6,026	6,026	6,098
	Total Expense	0	6,026	6,026	6,098

Total Estimated Expenditures	5,327,907	7,600,410	6,369,550	6,239,879
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Fund Number: 131
 Department: Highway
 Total Estimated Revenues, Expenditures, & Fund Balance

	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Total Estimated Revenues & Other Sources	5,131,289	6,945,798	6,352,005	5,470,714
Total Estimated Expenditures	5,327,907	7,600,410	6,369,550	6,239,879
Excess of Estimated Revenues & Other Sources Over/(Under) Estimated Expenditures		(654,612)	(17,545)	(769,165)
Estimated Fund Balance - July 1			1,658,674	1,641,129
Estimated Fund Balance - June 30			1,641,129	871,964

Fund Number: 141
Fund: General Purpose School
Revenue

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
REVENUE FROM LOCAL SOURCES					
COUNTY PROPERTY TAXES:					
40100					
40110	Current Tax	3,476,534	3,462,300	3,530,585	3,472,500
40120	Trustee's Collection - Prior Year	79,543	75,000	91,180	75,000
40125	Trustee's Collections - Bankruptcy	370	1,000	65	1,000
40130	Clerk & Master Collections	51,315	50,000	27,132	30,000
40140	Interest & Penalty	13,982	15,000	15,465	15,000
40162	Payment in Lieu of Taxes - WCMES	226,935	226,740	239,739	238,162
COUNTY LOCAL OPTION TAXES:					
40200					
40210	Sales Tax	4,152,546	4,050,000	4,249,409	4,000,000
40240	Wheel Tax	131,324	126,000	130,016	126,000
40275	Mixed Drink Tax	26,002	24,000	27,728	26,000
STATUTORY LOCAL TAXES:					
40300					
40320	Bank Excise Tax	12,188	25,000	22,245	22,000
LICENSES & PERMITS:					
41000					
41110	Marriage Licenses	1,852	1,500	1,663	1,500
CHARGES - CURRENT SERVICES:					
43000					
43517	Tuition - BASP	131,632	119,003	119,003	119,003
43542	Contracts with Other LEAs	3,300	5,000	0	2,500
43570	Receipts - Individual Schools	138,433	139,571	117,788	139,571
43990	Other Charges for Services	1,475	0	650	1,000
RECURRING ITEMS:					
44100					
44110	Investment Income	2,708	0	9	0
44130	Student Farm Proceeds	39,613	30,000	38,093	37,000
44146	E-Rate Funding	0	0	0	80,737
44170	Miscellaneous Refunds	88,803	20,000	24,374	20,000
NONRECURRING ITEMS:					
44500					
44530	Sale of Equipment	0	1,000	0	1,000
44560	Damage Recovery	361	1,000	20	500
44570	Contributions	0	0	162	0
44570	EE Contributions - Education Edge	1,350	1,700	0	0
44570	HELP Contributions - Helping Schools	409	300	444	500
44570	SRO Contribtuions - School Resource Officer	0	0	1,950	0
Total From Local Sources		8,580,675	8,374,114	8,637,720	8,408,973

Fund Number: 141
Fund: General Purpose School
Revenue

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
REVENUE FROM STATE SOURCES					
GENERAL GOV. GRANTS					
46100					
46175	On-Behalf Contributions for OPEB	133,944	0	0	0
STATE EDUCATION FUNDS:					
46500					
46511	BEP Basic Education Program (BEP)	22,405,000	22,849,000	22,849,000	22,669,000
46515	Early Childhood Education Program	590,591	583,572	582,053	585,689
46550	Driver Education	1,151	15,000	15,725	15,000
46590	Other State Education Funds	8,849	0	6,180	5,000
46590	ABE Adult Basic Education (ABE)	0	312,545	305,536	383,000
46590	ACT ACT - Internet Connection	0	10,000	0	0
46590	CSH Coordinated School Health	112,816	104,695	104,681	103,000
46590	SALEQ Salary Equity Funds	184,307	184,307	184,307	184,307
46590	SRO School Resource Officer	0	112,750	0	0
46590	SROS School Safety Grants - SRO	0	0	81,618	0
46590	SSA Safe Schools Act	30,518	96,479	18,352	96,479
46590	SSAE Student Support & Academic	0	29,900	29,900	0
46590	STEM TVA STEM Classroom Grant	0	5,000	5,000	0
46610	Career Ladder Program	109,501	79,248	69,346	79,007
46640	SPARC Vocational Equipment - SPARC Grant	0	36,000	36,000	0
OTHER STATE REVENUES:					
46800					
46852	Telecommunications - State-Sharing	47,749	30,000	44,655	43,000
46980	Other State Grants	123,616	1	173,222	1
46980	3STAR Other State Grants - Three Star Program	14,625	0	0	0
46980	R2BR Other State Grants - Read to Be Ready	12,100	0	0	0
Total From State Sources		23,774,767	24,448,497	24,505,575	24,163,483
REVENUE FROM FEDERAL SOURCES					
FEDERAL THROUGH STATE:					
47100					
47143	Special Education - Grants to States	20,738	22,147	22,147	18,067
Total From Federal Sources		20,738	22,147	22,147	18,067

Fund Number: 141
Fund: General Purpose School
Revenue

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
REVENUE FROM OTHER SOURCES					
OTHER SOURCES:					
49000					
49700	Insurance Recovery	65,982	1	13,881	1
49800	Transfers In	351,117	4,000	0	4,000
Total From Other Sources		417,099	4,001	13,881	4,001
Total Estimated Revenue & Other Sources		32,793,279	32,848,759	33,179,323	32,594,524

Fund Number: 141
Function: Instruction
Department: Regular Instruction
Acct. No.: 71100

	FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>					
116	Teachers	228	10,663,680	10,862,197	10,999,095
117	Career Ladder		47,725	45,586	43,000
137	Education Media Personnel	1	0	39,605	41,105
163	Educational Assistants	29	439,432	442,910	430,000
195	Certified Substitute Teachers		70,720	50,000	80,000
195 R2BR	Certified Substitute Teachers		600	0	0
198	Non-Certified Substitute Teachers		72,216	68,064	75,000
198 R2BR	Non-Certified Substitute Teachers		3,780	0	0
	Sub-Total		11,298,153	11,508,362	11,668,200
<u>Employee Benefits</u>					
201	Social Security		640,539	651,595	723,429
201 R2BR	Social Security		272	0	0
204	State Retirement		1,039,865	1,102,350	1,027,549
207	Medical Insurance		1,541,264	1,591,703	1,620,900
212	Medicare Liability		150,712	154,124	169,189
212 R2BR	Medicare Liability		63	0	0
217	Retirement - Hybrid Stabilization		0	43,504	40,763
299	Other Fringe Benefits		161,652	178,398	200,000
	Sub-Total		3,534,367	3,721,674	3,781,830
<u>Contracted Services</u>					
336	Maintenance/Repair - Equipment		0	3,000	3,000
351	Rentals		59,627	68,000	68,000
	Sub-Total		59,627	71,000	71,000
<u>Supplies & Materials</u>					
429	Instructional Supplies & Materials		165,723	165,000	165,000
429 R2BR	Instructional Supplies & Materials		7,440	0	0
449	Textbooks		164,455	400,000	400,000
471	Software		157,580	190,000	190,000
499	Other Supplies & Materials		5,843	5,000	5,000
499 ELL	Other Supplies & Materials		0	1,000	1,000
	Sub-Total		501,041	761,000	761,000
<u>Other Charges</u>					
524 ELL	Staff Development		0	500	500
524 R2BR	Staff Development		382	0	0
	Sub-Total		382	500	500
<u>Capital Outlay</u>					
722	Regular Instructional Equipment		168,687	175,000	175,000
	Sub-Total		168,687	175,000	175,000
	Total Expense		15,562,257	16,237,536	16,194,576
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	Total Regular Instruction		15,562,257	16,237,536	16,194,576

Fund Number: 141
Function: Instruction
Department: Special Education
Acct. No.: 71200

	FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21	
<u>Personal Services</u>						
116	Teachers	24.5	1,114,426	1,083,205	1,066,689	1,184,058
117	Career Ladder		2,000	3,000	2,000	2,000
128	Homebound Teachers	0.5	19,968	20,375	20,368	20,618
163	Educational Assistants	4	77,296	74,406	60,394	90,000
171	Speech Pathologist	3	90,626	127,140	110,267	144,040
195	Certified Substitute Teachers		14,607	10,000	3,895	15,000
198	Non-Certified Substitute Teachers		11,368	15,000	8,526	17,500
	Sub-Total		1,330,291	1,333,126	1,272,139	1,473,216
<u>Employee Benefits</u>						
201	Social Security		77,165	85,064	73,076	90,565
204	State Retirement		116,988	123,181	118,030	150,016
207	Medical Insurance		164,655	202,780	175,385	215,000
212	Medicare Liability		18,086	19,895	17,099	21,181
217	Retirement - Hybrid Stabilization		0	7,735	7,223	10,000
299	Other Fringe Benefits		1,500	0	0	0
	Sub-Total		378,394	438,655	390,813	486,762
<u>Contracted Services</u>						
312	Contracts with Private Agencies		115,620	94,147	83,318	50,000
	Sub-Total		115,620	94,147	83,318	50,000
<u>Supplies & Materials</u>						
429	Instructional Supplies & Materials		28,810	30,000	67,311	15,000
499	Other Supplies & Materials		16,065	13,000	10,287	15,000
	Sub-Total		44,875	43,000	77,598	30,000
<u>Capital Outlay</u>						
711	Furniture and Fixtures		393	1,500	0	1,500
725	Special Education Equipment		37,580	20,000	3,577	10,000
790	Other Equipment		0	3,983	0	3,983
	Sub-Total		37,973	25,483	3,577	15,483
	Total Expense		1,907,153	1,934,411	1,827,445	2,055,461

Fund Number: 141
 Function: Instruction
 Department: Special Education
 Acct. No.: 71200 - IGFD

			FT	Actual	Budget	Actual	Budget
			Pos.	18-19	19-20	19-20	20-21
<u>Personal Services</u>							
116	IGFD	Teachers		4,810	10,000	7,583	10,000
		Sub-Total		4,810	10,000	7,583	10,000
<u>Employee Benefits</u>							
201	IGFD	Social Security		269	601	429	1,000
204	IGFD	State Retirement		359	850	608	1,000
207	IGFD	Medical Insurance		821	1,543	1,240	2,000
212	IGFD	Medicare Liability		62	150	101	500
217	IGFD	TCRS Hybrid Stabilization Rate		0	420	109	0
		Sub-Total		1,511	3,564	2,487	4,500
		Total Expenses		6,321	13,564	10,070	14,500
Total Special Education				1,913,474	1,947,975	1,837,515	2,069,961

Fund Number: 141
Function: Instruction
Department: Vocational Education
Division: Regular Vocational
Acct. No.: 71300

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
105	Supervisor	1	0	68,695	68,695	69,735
116	Teachers	16	833,975	850,770	839,887	823,612
117	Career Ladder		5,000	5,000	5,000	4,000
189	Other Salaries & Wages		28,591	28,230	27,786	28,230
195	Certified Substitute Teachers		8,682	10,000	4,633	10,000
198	Non-Certified Substitute Teachers		7,672	10,000	8,961	10,000
	Sub-Total		883,920	972,695	954,962	945,577
<u>Employee Benefits</u>						
201	Social Security		50,982	60,308	55,149	58,626
204	State Retirement		83,826	95,006	94,187	88,711
207	Medical Insurance		100,573	106,084	105,835	109,654
212	Medicare Liability		12,004	14,105	12,950	13,711
217	Retirement - Hybrid Stabilization		0	3,230	2,636	2,694
	Sub-Total		247,385	278,733	270,757	273,396
<u>Contracted Services</u>						
399	Other Contracted Services		60	1	0	1
	Sub-Total		60	1	0	1
<u>Supplies & Materials</u>						
425	Gasoline		0	1	0	1
429	Instructional Supplies		19,483	35,000	28,859	35,000
429	3STAR Instructional Supplies		9,700	0	0	0
499	Other Supplies & Materials		0	1	0	1
	Sub-Total		29,183	35,002	28,859	35,002
<u>Capital Outlay</u>						
730	Vocational Instructional Equipment		123,163	5,000	5,862	5,000
730	SPARC Vocational Instructional Equipment		0	36,000	35,945	0
730	3STAR Vocational Instructional Equipment		4,925	0	0	0
	Sub-Total		128,088	41,000	41,807	5,000
	Total Expenses		1,288,636	1,327,431	1,296,385	1,258,976

Fund Number: 141
Function: Instruction
Department: Vocational Education
Division: Student Farm
Acct. No.: 71300 - FRM

			Actual	Budget	Actual	Budget
			18-19	19-20	19-20	20-21
<u>Contracted Services</u>						
307	FRM	Communication	1,800	1,800	1,875	1,800
329	FRM	Laundry Service	696	700	428	700
336	FRM	Repair/Maintenance - Equipment	1,298	1,500	1,250	1,500
351	FRM	Rentals	1,096	1,500	1,030	1,500
399	FRM	Other Contracted Services	212	1,000	0	1,000
Sub-Total			5,102	6,500	4,583	6,500
<u>Supplies & Materials</u>						
401	FRM	Animal Food & Supplies	40,574	25,000	24,856	40,000
413	FRM	Drugs & Medical Supplies	1,249	2,000	900	2,000
418	FRM	Equipment & Machinery Parts	1,017	1,000	1,228	1,000
425	FRM	Gasoline	0	1,500	0	1,500
435	FRM	Office Supplies	192	250	0	250
499	FRM	Other Supplies & Materials	2,834	3,000	3,588	3,000
Sub-Total			45,866	32,750	30,572	47,750
<u>Other Charges</u>						
511	FRM	Vehicle Insurance	0	400	0	400
Sub-Total			0	400	0	400
<u>Capital Outlay</u>						
706	FRM	Building Construction	0	1,000	0	1,000
799	FRM	Other Capital Outlay - Livestock	1,950	2,600	1,900	2,600
Sub-Total			1,950	3,600	1,900	3,600
Total Expenses			52,918	43,250	37,055	58,250
Total Vocational Education						
			1,341,554	1,370,681	1,333,441	1,317,226

Fund Number: 141
Function: Instruction
Department: Student Body Education
Acct. No.: 71400

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Personnel Services</u>					
189	Other Salaries & Wages	101,570	100,000	88,047	100,000
195	Certified Substitute Teachers	3,520	6,000	1,845	6,000
198	Non-Certified Substitute Teachers	11,926	12,000	10,672	12,000
Sub-Total		117,016	118,000	100,564	118,000
<u>Employee Benefits</u>					
201	Social Security	6,877	7,316	5,887	7,316
204	State Retirement	8,658	12,544	7,145	12,544
212	Medicare Liability	1,641	1,416	1,397	1,711
217	Retirement - Hybrid Stabilization	0	255	254	0
Sub-Total		17,176	21,531	14,683	21,571
Total Expense		134,192	139,531	115,247	139,571

Fund Number: 141
Function: Instruction
Department: Student Body Education
Division: Drivers Education
Acct. No.: 71400 - DRV

			Actual	Budget	Actual	Budget
			18-19	19-20	19-20	20-21
<u>Personnel Services</u>						
162	DRV	Clerical Personnel	7,332	7,488	7,488	7,488
		Sub-Total	7,332	7,488	7,488	7,488
<u>Employee Benefits</u>						
201	DRV	Social Security	327	462	361	465
204	DRV	State Retirement	673	675	675	675
212	DRV	Medicare Liability	77	108	84	109
		Sub-Total	1,077	1,245	1,120	1,249
<u>Contracted Services</u>						
336	DRV	Repair/Maintenance - Equipment	288	506	0	462
		Sub-Total	288	506	0	462
<u>Supplies & Materials</u>						
425	DRV	Gasoline	0	2,000	0	2,000
453	DRV	Vehicle Parts	0	1,000	0	1,000
		Sub-Total	0	3,000	0	3,000
<u>Other Charges</u>						
511	DRV	Vehicle Insurance	0	2,000	0	2,000
		Sub-Total	0	2,000	0	2,000
<u>Capital Outlay</u>						
718	DRV	Motor Vehicles	0	1	17,646	1
		Sub-Total	0	1	17,646	1
		Total Expense	8,697	14,240	26,254	14,200
Total Student Body Education			142,889	153,771	141,501	153,771

Fund Number: 141
Function: Instruction
Department: Adult Education Program
Division: Adult Basic Education
Acct No: 71600 - ABE

			FT	Actual	Budget	Actual	Budget
			Pos.	18-19	19-20	19-20	20-21
<u>Personal Services</u>							
105	ABE	Supervisor	2	0	88,000	88,000	95,000
116	ABE	Teachers	1	0	99,504	95,224	107,620
135	ABE	Assessment Personnel		0	0	0	12,500
163	ABE	Educational Assistants	1	0	39,017	39,017	55,000
Sub-Total				0	226,521	222,241	270,120
<u>Employee Benefits</u>							
201	ABE	Social Security		0	14,115	10,593	16,747
204	ABE	State Retirement		0	11,835	11,834	14,722
207	ABE	Medical Insurance		0	21,570	17,975	21,570
212	ABE	Medicare Liability		0	3,301	3,041	3,917
217	ABE	TCRS Hybrid Stabilization Rate		0	1,774	1,773	2,701
Sub-Total				0	52,595	45,216	59,657
<u>Contracted Services</u>							
307	ABE	Communication		0	1,502	1,574	2,000
351	ABE	Rentals		0	5,000	6,345	7,500
355	ABE	Travel		0	5,000	3,594	12,500
Sub-Total				0	11,502	11,513	22,000
<u>Supplies & Materials</u>							
429	ABE	Instructional Supplies & Materials		0	15,000	26,566	20,000
Sub-Total				0	15,000	26,566	20,000
<u>Other Charges</u>							
524	ABE	Staff Development		0	1,865	0	2,500
Sub-Total				0	1,865	0	2,500
<u>Capital Outlay</u>							
722	ABE	Instructional Equipment		0	5,062	0	8,723
Sub-Total				0	5,062	0	8,723
Total Expense				0	312,545	305,536	383,000
Total Adult Education				0	312,545	305,536	383,000
Total Expenditures for Instruction				18,960,174	20,022,508	19,812,568	20,381,488

Fund Number: 141
Function: Support Services
Department: Attendance
Acct. No.: 72110

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
105	Supervisor	1	77,796	79,895	79,895	81,125
117	Career Ladder		2,972	1,000	1,000	1,000
	Sub-Total		80,768	80,895	80,895	82,125
<u>Employee Benefits</u>						
201	Social Security		4,588	5,016	4,962	5,092
204	State Retirement		8,448	8,600	8,599	8,435
207	Medical Insurance		5,568	470	470	0
212	Medicare Liability		1,073	1,173	1,160	1,191
	Sub-Total		19,677	15,259	15,191	14,718
<u>Contracted Services</u>						
355	Travel		0	1,000	1,055	1,500
	Sub-Total		0	1,000	1,055	1,500
<u>Supplies & Materials</u>						
499	Other Supplies & Materials		3,275	2,530	2,219	2,500
	Sub-Total		3,275	2,530	2,219	2,500
	Total Expense		103,720	99,684	99,360	100,843

Fund Number: 141
Function: Support Services
Department: Health Services
Division: Health Services
Acct. No.: 72120

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
131	Medical Personnel	9	254,192	258,852	258,852	244,120
	Sub-Total		254,192	258,852	258,852	244,120
<u>Employee Benefits</u>						
201	Social Security		14,093	14,767	13,982	15,136
204	State Retirement		18,411	19,172	19,049	19,287
207	Medical Insurance		34,548	44,001	44,001	47,481
212	Medicare Liability		3,340	3,454	3,292	3,540
299	Other Fringe Benefits		1,000	0	0	0
	Sub-Total		71,392	81,394	80,324	85,444
<u>Contracted Services</u>						
355	Travel		2,427	3,000	4,273	3,000
399	Other Contracted Services		240	500	500	500
	Sub-Total		2,667	3,500	4,773	3,500
<u>Supplies & Materials</u>						
499	Other Supplies & Materials		7,405	6,000	5,423	6,000
	Sub-Total		7,405	6,000	5,423	6,000
	Total Expense		335,656	349,746	349,372	339,064

Fund Number: 141
Function: Support Services
Department: Health Services
Division: Coordinated School Health
Acct. No.: 72120 - CSH

		FT	Actual	Budget	Actual	Budget	
		Pos.	18-19	19-20	19-20	20-21	
<u>Personal Services</u>							
116	CSH	Teachers	1	37,650	39,170	39,170	39,670
131	CSH	Medical Personnel		1,038	1,129	1,129	1,200
161	CSH	Secretary		7,511	7,845	7,844	7,844
163	CSH	Educational Assistants		1,736	0	0	0
189	CSH	Other Salaries & Wages		2,500	5,000	5,000	5,000
195	CSH	Certified Substitute Teachers		0	123	123	250
198	CSH	Non-Certified Substitute Teachers		0	261	261	250
Sub-Total				50,435	53,528	53,527	54,214
<u>Employee Benefits</u>							
201	CSH	Social Security		2,710	3,348	2,848	3,362
204	CSH	State Retirement		3,565	3,221	3,143	4,039
207	CSH	Medical Insurance		9,546	8,746	8,746	8,834
212	CSH	Medicare Liability		639	783	667	787
217	CSH	Retirement - Hybrid Stabilization		0	772	772	786
Sub-Total				16,460	16,870	16,176	17,808
<u>Contracted Services</u>							
307	CSH	Communication		721	760	751	800
316	CSH	Contributions		0	5,000	5,000	0
320	CSH	Dues & Memberships		330	210	390	300
348	CSH	Postal Charges		500	1	0	250
349	CSH	Printing, Stationery, and Forms		992	118	118	500
351	CSH	Rentals		1,919	1,608	1,628	1,700
355	CSH	Travel		4,116	3,236	3,236	3,000
399	CSH	Other Contracted Services		0	1	0	1
Sub-Total				8,578	10,934	11,123	6,551
<u>Supplies & Materials</u>							
499	CSH	Other Supplies & Materials		14,224	23,363	23,855	24,427
Sub-Total				14,224	23,363	23,855	24,427
Total Expense				89,697	104,695	104,681	103,000
Total Health Services				425,353	454,441	454,053	442,064

Fund Number: 141
Function: Support Services
Department: Other Student Support
Division: Other Student Support
Acct. No.: 72130

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
105	Supervisor/Director	1	0	49,680	49,680	50,255
117	Career Ladder		2,998	3,000	3,000	3,000
123	Guidance Personnel	11.5	573,097	592,100	592,100	599,472
130	SPED Social Workers	1	0	47,030	46,795	49,295
170	School Resource Officer		48,325	0	0	0
Sub-Total			624,420	691,810	691,575	702,022
<u>Employee Benefits</u>						
201	Social Security		36,108	39,971	37,120	40,470
201	SPED Social Security		0	2,900	2,405	3,057
204	State Retirement		62,740	66,561	65,480	64,970
204	SPED State Retirement		0	5,000	4,974	5,063
207	Medical Insurance		67,728	70,540	70,540	71,245
207	SPED Medical Insurance		0	11,270	11,269	11,382
212	Medicare Liability		8,444	9,257	8,682	9,465
212	SPED Medicare Liability		0	685	562	715
217	Retirement - Hybrid Stabilization		0	1,235	1,234	1,260
Sub-Total			175,020	207,419	202,266	207,627
<u>Contracted Services</u>						
322	Evaluation & Testing		64,442	58,216	57,970	74,216
399	SSAE Other Contracted Services		0	29,900	29,900	0
Sub-Total			64,442	88,116	87,870	74,216
<u>Capital Outlay</u>						
790	SRO Other Equipment		0	112,750	81,618	32,000
Sub-Total			0	112,750	81,618	32,000
Total Expense			863,882	1,100,095	1,063,329	1,015,865

Fund Number: 141
Function: Support Services
Department: Other Student Support
Division: Safe Schools Act
Acct. No.: 72130 - SSA

			Actual	Budget	Actual	Budget
			18-19	19-20	19-20	20-21
<u>Personal Services</u>						
189	SSA	Other Salaries & Wages	3,100	4,200	3,750	4,200
195	SSA	Certified Substitute Teachers	600	1,000	205	1,000
198	SSA	Non-Certified Substitute Teachers	2,184	2,300	1,305	2,300
Sub-Total			5,884	7,500	5,260	7,500
<u>Employee Benefits</u>						
201	SSA	Social Security	324	465	302	465
204	SSA	State Retirement	313	420	368	420
212	SSA	Medicare Liability	82	95	72	110
217	SSA	Retirement - Hybrid Stabilization	0	15	15	0
Sub-Total			719	995	757	995
<u>Contracted Services</u>						
355	SSA	Travel	1,118	3,000	3,328	3,000
399	SSA	Other Contracted Services	33,948	40,100	32,650	40,100
Sub-Total			35,066	43,100	35,978	43,100
<u>Supplies & Materials</u>						
499	SSA	Other Supplies & Materials	1,737	8,290	5,083	8,290
Sub-Total			1,737	8,290	5,083	8,290
<u>Other Charges</u>						
599	SSA	Other Charges	1,184	1,000	178	1,000
Sub-Total			1,184	1,000	178	1,000
<u>Capital Outlay</u>						
790	SSA	Other Equipment	3,586	53,884	3,223	53,884
Sub-Total			3,586	53,884	3,223	53,884
Total Expense			48,176	114,769	50,479	114,769
Total Other Student Support			912,058	1,214,864	1,113,808	1,130,634

Fund Number: 141
Function: Support Services
Department: Regular Instruction Program
Acct. No.: 72210

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
105	Supervisor/Directors	3	236,888	235,800	235,800	239,430
117	Career Ladder		7,000	5,000	5,000	5,000
129	Librarians	9.5	457,421	468,503	467,517	475,385
130	Social Workers	1	46,330	47,510	47,510	48,060
189	Other Salaries & Wages	1	48,478	49,347	49,347	49,897
	Sub-Total		796,117	806,160	805,174	817,772
<u>Employee Benefits</u>						
201	Social Security		48,398	46,201	46,077	50,702
204	State Retirement		81,790	83,917	83,916	82,578
207	Medical Insurance		91,957	104,794	104,794	107,868
212	Medicare Liability		11,319	11,675	10,776	11,858
217	Retirement - Hybrid Stabilization		0	821	821	859
	Sub-Total		233,464	247,408	246,384	253,865
<u>Contracted Services</u>						
355	Travel		8,701	12,000	5,999	10,000
399	Other Contracted Services		0	1	0	1
	Sub-Total		8,701	12,001	5,999	10,001
<u>Supplies & Materials</u>						
432	Library Books		82,509	76,295	75,941	85,434
499	Other Supplies & Materials		26,488	28,732	31,231	28,478
	Sub-Total		108,997	105,027	107,172	113,912
<u>Other Charges</u>						
524	Staff Development		23,481	33,312	21,809	33,064
	Sub-Total		23,481	33,312	21,809	33,064

Fund Number: 141
Function: Support Services
Department: Regular Instruction Program
Acct. No.: 72210 (Cont'd)

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
		<hr/>			
		<u>Capital Outlay</u>			
722	Instructional Equipment	0	1	0	1
790	Other Equipment	0	1	0	1
		<hr/>			
	Sub-Total	0	2	0	2
		<hr/>			
	Total Expense	1,170,760	1,203,910	1,186,538	1,228,616

Fund Number: 141
Function: Support Services
Department: Alternative Instruction Program
Acct. No.: 72215

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
105	Supervisor/Directors	0.5	24,353	24,840	24,840	26,378
116	Teachers	1	59,595	52,075	52,075	36,645
117	Career Ladder		2,000	1,000	1,000	0
163	Educational Assistants	1	14,868	13,727	13,261	13,727
195	Certified Substitute Teachers		0	160	0	160
198	Non-Certified Substitute Teachers		1,008	500	261	500
	Sub-Total		101,824	92,302	91,437	77,410
<u>Employee Benefits</u>						
201	Social Security		5,490	5,723	4,891	4,800
204	State Retirement		10,281	7,199	7,184	5,256
207	Medical Insurance		20,271	18,834	18,778	18,237
212	Medicare Liability		1,284	1,353	1,144	1,123
217	TCRS Hybrid Stabilization Rate		0	1,026	1,026	1,248
	Sub-Total		37,326	34,135	33,023	30,664
<u>Contracted Services</u>						
310	Contracts w/Other Public Agencies		54,050	58,780	59,354	50,000
351	Rentals		1,200	1,200	1,717	1,200
355	Travel		728	800	1,103	800
	Sub-Total		55,978	60,780	62,174	52,000
<u>Supplies & Materials</u>						
499	Other Supplies & Materials		1,177	1,500	854	1,500
	Sub-Total		1,177	1,500	854	1,500
	Total Expense		196,305	188,717	187,488	161,574

Fund Number: 141
Function: Support Services
Department: Special Education Program
Acct. No.: 72220

		FT	Actual	Budget	Actual	Budget
		Pos.	18-19	19-20	19-20	20-21
<u>Personal Services</u>						
105	Supervisor/Director	1	83,045	84,580	84,580	85,875
117	Career Ladder		4,000	4,000	4,000	4,000
124	Psychological Personnel	1	50,105	52,121	52,121	55,575
135	Assessment Personnel	1	49,906	51,440	51,440	54,455
162	Clerical Personnel	1	27,889	28,461	28,461	29,033
189	Other Salaries & Wages		45,874	49,160	47,910	0
	Sub-Total		260,819	269,762	268,512	228,938
<u>Employee Benefits</u>						
201	Social Security		15,239	16,450	16,040	14,381
204	State Retirement		26,972	28,240	28,082	24,655
207	Medical Insurance		20,611	10,000	9,595	13,000
212	Medicare Liability		3,564	3,850	3,752	3,363
	Sub-Total		66,386	58,540	57,469	55,399
<u>Contracted Services</u>						
307	Communication		739	1,000	702	1,000
334	Maintenance Agreements		9,720	11,000	9,925	11,000
336	Repair/Maintenance - Equipment		364	1,000	545	1,000
348	Postal Charges		495	500	500	500
355	Travel		8,726	12,000	7,159	14,000
399	Other Contracted Services		44,295	44,314	28,824	50,000
	Sub-Total		64,339	69,814	47,655	77,500
<u>Supplies & Materials</u>						
413	Drugs & Medical Supplies		971	500	419	1,500
435	Office Supplies		1,613	3,000	1,481	3,000
499	Other Supplies & Materials		10,800	7,000	17,245	3,000
	Sub-Total		13,384	10,500	19,145	7,500

Fund Number: 141
Function: Support Services
Department: Special Education Program
Acct. No.: 72220 (Cont'd)

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Other Charges</u>					
524	Staff Development	11,747	18,000	13,099	15,000
599	Other Charges	865	1,000	515	1,000
	Sub-Total	12,612	19,000	13,614	16,000
<u>Capital Outlay</u>					
707	Building Improvements	0	500	0	1,000
790	Other Equipment	3,611	5,000	3,060	6,000
	Sub-Total	3,611	5,500	3,060	7,000
	Total Expense	421,151	433,116	409,454	392,337

Fund Number: 141
Function: Support Services
Department: Special Education Program
Acct. No.: 72220 - IGFD

			Actual	Budget	Actual	Budget
			18-19	19-20	19-20	20-21
<u>Personal Services</u>						
124	IGFD	Psychological Personnel	845	1,250	674	1,500
135	IGFD	Assessment Personnel	49	1,250	340	1,500
Sub-Total			894	2,500	1,014	3,000
<u>Employee Benefits</u>						
201	IGFD	Social Security	54	115	62	500
204	IGFD	State Retirement	94	165	108	500
207	IGFD	Medical Insurance	0	1	0	100
212	IGFD	Medicare Liability	13	30	14	100
Sub-Total			161	311	184	1,200
Total Expense			1,055	2,811	1,198	4,200
Total Special Education Program			422,206	435,927	410,652	396,537

Fund Number: 141
Function: Support Services
Department: Vocational Education Program
Acct. No.: 72230

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
162	Clerical Personnel	1	26,209	30,952	26,781	30,952
	Sub-Total		26,209	30,952	26,781	30,952
<u>Employee Benefits</u>						
201	Social Security		1,237	1,920	1,264	1,920
204	State Retirement		2,458	2,789	2,413	2,789
207	Medical Insurance		9,478	9,596	9,595	9,692
212	Medicare Liability		289	449	295	449
	Sub-Total		13,462	14,754	13,567	14,850
<u>Contracted Services</u>						
336	Repair/Maintenance - Equipment		3,192	4,000	3,531	4,000
348	Postal Charges		0	1	0	1
355	Travel		39,535	21,000	20,549	35,000
	Sub-Total		42,727	25,001	24,080	39,001
<u>Supplies & Materials</u>						
418	Equipment & Machinery Parts		0	500	0	404
435	Office Supplies		445	600	463	600
499	Other Supplies & Materials		3,148	3,800	4,365	3,800
	Sub-Total		3,593	4,900	4,828	4,804
<u>Other Charges</u>						
524	Staff Development		3,649	2,000	1,951	2,000
	Sub-Total		3,649	2,000	1,951	2,000
	Total Expense		89,640	77,607	71,207	91,607

Fund Number: 141
Function: Support Services
Department: Vocational Education Program
Division: Education Edge
Acct. No.: 72230 - EE

		Actual	Budget	Actual	Budget	
		18-19	19-20	19-20	20-21	
<u>Personal Services</u>						
189	EE	Other Salaries & Wages	745	3,200	807	0
195	EE	Certified Substitute Teachers	240	1,040	0	0
198	EE	Non-Certified Substitute Teachers	56	920	58	0
Sub-Total			1,041	5,160	865	0
<u>Employee Benefits</u>						
201	EE	Social Security	50	147	48	0
204	EE	State Retirement	42	178	50	0
212	EE	Medicare Liability	15	140	13	0
Sub-Total			107	465	111	0
<u>Contracted Services</u>						
355	EE	Travel	0	4,180	0	0
399	EE	Other Contracted Services	0	500	0	0
Sub-Total			0	4,680	0	0
<u>Supplies & Materials</u>						
499	EE	Other Supplies & Materials	736	2,000	399	0
Sub-Total			736	2,000	399	0
<u>Other Charges</u>						
524	EE	Staff Development	0	1,415	0	0
Sub-Total			0	1,415	0	0
Total Expense			1,884	13,720	1,375	0
<hr/> <hr/>						
Total Vocational Education Program			91,524	91,327	72,582	91,607
<hr/> <hr/>						

Fund Number: 141
Function: Support Services
Department: Technology
Acct. No.: 72250

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
105	Supervisor/Director		78,450	0	0	0
120	Computer Programmers	5	151,312	168,198	168,198	168,448
	Sub-Total		229,762	168,198	168,198	168,448
<u>Employee Benefits</u>						
201	Social Security		13,756	13,094	10,021	10,444
204	State Retirement		19,755	19,993	12,390	12,506
207	Medical Insurance		14,030	11,665	11,654	11,771
212	Medicare Liability		3,217	3,381	2,344	2,443
	Sub-Total		50,758	48,133	36,409	37,164
<u>Contracted Services</u>						
336	Repair/Maintenance - Equipment		13,197	49,000	47,933	10,000
350	Internet Connectivity		84,468	85,320	77,660	84,720
355	Travel		18,598	18,000	13,387	18,000
	Sub-Total		116,263	152,320	138,980	112,720
<u>Supplies & Materials</u>						
471	Software		65,727	65,728	79,005	82,071
	Sub-Total		65,727	65,728	79,005	82,071
<u>Capital Outlay</u>						
722	Regular Instruction Equipment		2,962	20,000	29,847	90,737
	Sub-Total		2,962	20,000	29,847	90,737
	Total Expense		465,472	454,379	452,439	491,140

Fund Number: 141
Function: Support Services
Department: Other Programs
Acct. No.: 72290

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
	<u>Employee Benefits</u>				
215	Other Payments to Other Post- Employment Benefits	133,944	0	0	0
	Sub-Total	133,944	0	0	0
	Total Expense	133,944	0	0	0

Fund Number: 141
Function: Support Services
Department: Board of Education
Acct. No.: 72310

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Personal Services</u>					
118	Secretary to Board	3,000	3,000	3,000	3,000
191	Board Member Fees	17,100	17,100	17,100	17,100
	Sub-Total	20,100	20,100	20,100	20,100
<u>Employee Benefits</u>					
201	Social Security	1,063	1,247	1,053	1,247
204	State Retirement	340	272	271	271
207	Medical Insurance	0	8,796	8,796	9,692
210	Unemployment Compensation	14,533	26,202	20,703	35,000
212	Medicare Liability	288	292	285	292
	Sub-Total	16,224	36,809	31,108	46,502
<u>Contracted Services</u>					
305	Audit Services	15,900	18,000	16,500	18,000
320	Dues & Memberships	17,489	19,000	17,312	19,000
331	Legal Services	3,005	49,000	24,529	65,000
332	Legal Notices	6,373	7,000	10,384	7,000
340	Medical & Dental Services	0	1	0	1
349	Printing, Stationery, & Forms	0	1	0	1
355	Travel	5,537	7,500	5,758	7,000
399	Other Contracted Services	2,785	1	860	1,000
	Sub-Total	51,089	100,503	75,343	117,002
<u>Other Charges</u>					
503	Student Accident Insurance	41,057	47,857	47,857	47,857
506	Liability Insurance	101,013	252,518	252,516	115,925
508	Premium - Surety Bonds	350	350	350	350
510	Trustee's Commission	174,591	180,000	181,424	180,000
513	Workman's Compensation Insurance	191,362	144,205	144,205	144,206
516	Self-Insured Claims	0	2,500	0	1,500
599	Other Charges	2,125	7,500	4,031	5,000
	Sub-Total	510,498	634,930	630,383	494,838
	Total Expense	597,911	792,342	756,934	678,442

Fund Number: 141
Function: Support Services
Department: Director of Schools
Acct. No.: 72320

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
101	County Official	1	135,707	138,425	138,425	140,917
117	Career Ladder		1,000	1,000	1,000	1,000
119	Bookkeeper	1	33,460	34,238	34,238	34,288
161	Secretaries	2	53,352	54,624	54,624	54,624
	Sub-Total		223,519	228,287	228,287	230,829
<u>Employee Benefits</u>						
201	Social Security		12,781	14,154	13,068	14,312
204	State Retirement		22,370	22,828	22,827	22,586
207	Medical Insurance		28,923	28,877	28,877	29,166
212	Medicare Liability		2,989	3,311	3,077	3,348
	Sub-Total		67,063	69,170	67,849	69,412
<u>Contracted Services</u>						
307	Communication		5,110	7,000	4,772	7,000
320	Dues & Memberships		0	1	0	1
334	Maintenance Agreements		0	1	0	1
336	Repair/Maintenance - Equipment		0	500	0	500
348	Postal Charges		1,604	4,000	2,804	4,000
349	Printing, Stationery, & Forms		4,830	10,000	5,349	9,060
351	Rentals		5,711	7,500	4,574	7,500
355	Travel		10,041	12,000	10,050	12,000
	Sub-Total		27,296	41,002	27,549	40,062
<u>Supplies & Materials</u>						
435	Office Supplies		3,196	6,000	4,497	6,000
499	Other Supplies & Materials		7,218	9,500	6,311	7,500
	Sub-Total		10,414	15,500	10,808	13,500
<u>Capital Outlay</u>						
719	Office Equipment		0	1	0	1
	Sub-Total		0	1	0	1
	Total Expense		328,292	353,960	334,493	353,804

Fund Number: 141
Function: Support Services
Department: Office of the Principal
Acct. No.: 72410

	FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>					
104	10	749,371	771,413	771,413	784,182
117		4,000	4,000	4,000	4,000
161	15	353,166	362,694	362,693	360,538
		Sub-Total	1,106,537	1,138,107	1,148,720
<u>Employee Benefits</u>					
201		63,665	69,809	65,966	71,221
204		107,253	112,285	112,285	109,296
207		146,013	143,634	140,337	146,968
212		14,889	16,327	15,428	16,657
		Sub-Total	331,820	334,016	344,142
<u>Contracted Services</u>					
307		47,193	50,000	53,348	50,000
336		0	1	0	1
348		0	1	0	1
351		0	1	0	1
355		6,099	7,000	5,920	7,000
		Sub-Total	53,292	59,268	57,003
<u>Supplies & Materials</u>					
435		18,951	6,815	6,363	19,640
		Sub-Total	18,951	6,363	19,640
<u>Other Charges</u>					
599		1,983	1	0	1
		Sub-Total	1,983	0	1
		Total Expense	1,512,583	1,537,753	1,569,506

Fund Number: 141
Function: Support Services
Department: Fiscal Services
Acct. No.: 72510

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
	<u>Supplies & Materials</u>				
471	Software	11,900	17,942	17,942	18,000
	Sub-Total	11,900	17,942	17,942	18,000
	Total Expense	11,900	17,942	17,942	18,000

Fund Number: 141
Function: Support Services
Department: Operation of Plant
Acct. No.: 72610

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
166	Custodial Personnel	2	38,970	50,000	42,997	50,000
	Sub-Total		38,970	50,000	42,997	50,000
<u>Employee Benefits</u>						
201	Social Security		2,124	2,861	2,363	3,720
204	State Retirement		2,375	2,897	2,896	3,000
207	Medical Insurance		8,113	8,216	8,214	8,298
212	Medicare Liability		497	870	553	725
217	TCRS Hybrid Stabilization Rate		0	53	52	100
	Sub-Total		13,109	14,897	14,078	15,843
<u>Contracted Services</u>						
336	Repair/Maintenance Services		912	3,000	3,543	3,000
351	Rentals		125,520	33,000	28,034	33,000
359	Waste Disposal		96,299	100,000	88,297	100,000
361	Permits		1,060	4,000	1,900	3,000
399	Other Contracted Services		758,532	752,425	748,980	790,000
	Sub-Total		982,323	892,425	870,754	929,000
<u>Supplies & Materials</u>						
410	Janitorial Support		4,398	3,000	3,403	3,000
415	Electricity		786,208	800,000	755,595	800,000
434	Natural Gas		215,440	165,000	163,931	265,000
454	Water & Sewer		104,547	100,000	77,284	100,000
499	Other Supplies & Materials		4,278	10,000	3,135	5,000
	Sub-Total		1,114,871	1,078,000	1,003,348	1,173,000
<u>Other Charges</u>						
502	Building & Contents Insurance		175,710	185,980	185,980	235,748
	Sub-Total		175,710	185,980	185,980	235,748
<u>Capital Outlay</u>						
711	Furniture & Fixtures		25,381	30,000	16,158	25,000
720	Plant Operation Equipment		0	2,800	7,347	2,500
	Sub-Total		25,381	32,800	23,505	27,500
	Total Expense		2,350,364	2,254,102	2,140,662	2,431,091

Fund Number: 141
Function: Support Services
Department: Maintenance of Plant
Acct. No.: 72620

	FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21	
<u>Personal Services</u>						
105	Supervisor	1	53,405	55,015	55,015	55,065
161	Secretary	1	31,368	31,992	31,992	31,368
167	Maintenance Personnel	7	228,125	237,796	237,796	238,246
	Sub-Total		312,898	324,803	324,803	324,679
<u>Employee Benefits</u>						
201	Social Security		17,979	20,044	18,616	20,131
204	State Retirement		24,036	25,115	24,149	24,311
207	Medical Insurance		49,825	51,775	51,774	53,937
212	Medicare Liability		4,205	4,688	4,354	4,708
	Sub-Total		96,045	101,622	98,893	103,087
<u>Contracted Services</u>						
307	Communication		3,465	3,600	3,146	3,600
329	Laundry Service		22,329	17,500	24,932	17,500
335	Maintenance/Repair - Buildings		673	7,000	6,813	10,000
336	Maintenance/Repair - Equipment		44,234	76,957	75,770	62,500
347	Pest Control		9,553	7,662	7,183	10,000
349	Printing, Stationery, & Forms		180	500	215	500
355	Travel		1,036	2,000	270	2,000
399	Other Contracted Services		110,678	103,525	104,874	85,000
	Sub-Total		192,148	218,744	223,204	191,100
<u>Supplies & Materials</u>						
410	Custodial Supplies		0	100	0	100
413	Drugs & Medical Supplies		283	1,000	330	1,000
418	Equipment & Machinery Parts		61,848	90,000	79,440	90,000
424	Shop Supplies		850	1,000	0	1,000
426	General Construction Materials		6,616	13,000	12,542	15,000
435	Office Supplies		770	750	49	750
446	Small Tools		0	500	0	500
499	Other Supplies & Materials		18,204	20,000	8,657	20,000
	Sub-Total		88,571	126,350	101,018	128,350

Fund Number: 141
Function: Support Services
Department: Maintenance of Plant
Acct. No.: 72620 (Cont'd)

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Capital Outlay</u>					
717	Maintenance - Equipment	0	0	0	4,000
719	Office Equipment	0	500	0	500
	Sub-Total	0	500	0	4,500
	Total Expense	689,662	772,019	747,918	751,716

Fund Number: 141
Function: Support Services
Department: Transportation
Acct. No.: 72710

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
105	Supervisor	1	50,350	54,515	54,515	54,565
142	Mechanics	3	85,557	90,018	89,818	90,168
146	Bus Drivers	34	388,460	419,435	419,434	416,116
	Sub-Total		524,367	563,968	563,767	560,849
<u>Employee Benefits</u>						
201	Social Security		30,453	34,624	33,440	34,776
204	State Retirement		39,922	42,911	41,062	43,012
207	Medical Insurance		24,704	25,010	21,235	18,214
212	Medicare Liability		7,440	8,098	8,045	8,133
	Sub-Total		102,519	110,643	103,782	104,135
<u>Contracted Services</u>						
307	Communication		3,647	3,900	3,706	3,900
313	Contracts with Parents		22,147	0	0	0
313	SPED Contracts with Parents		0	30,800	18,067	10,000
335	Repair/Maintenance - Buildings		0	1	0	1
336	Repair/Maintenance - Equipment		12,099	12,000	3,680	12,000
338	Repair/Maintenance - Vehicles		16,622	22,000	13,400	22,000
340	Driver Physicals		4,716	5,000	3,802	5,000
348	Postal Charges		0	50	0	50
349	Printing, Stationery, & Forms		215	750	140	750
351	Rentals		1,057	2,000	948	2,000
353	Towing Services		0	175	175	0
355	Travel		1,916	2,000	418	2,000
399	Other Contracted Services		4,597	2,500	1,885	2,500
399	SPED Other Contracted Services		0	770	770	1,600
	Sub-Total		67,016	81,946	46,991	61,801
<u>Supplies & Materials</u>						
413	Drugs & Medical Supplies		217	2,500	263	2,500
424	Garage Supplies		0	1	0	1
425	Gasoline		187,419	145,000	138,797	300,000
425	SPED Gasoline		36,758	39,230	24,860	50,000
426	General Construction Materials		0	500	36	500
435	Office Supplies		1,355	1,000	1,000	1,000
446	Small Tools		0	500	199	500
450	Tires & Tubes		20,040	48,000	29,413	48,000
453	Vehicle Parts		137,295	120,000	153,708	120,000
499	Other Supplies & Materials		16,426	15,000	18,459	15,000
	Sub-Total		399,510	371,731	366,735	537,501

Fund Number: 141
 Function: Support Services
 Department: Transportation
 Acct. No.: 72710 (Cont'd)

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Other Charges</u>					
511	Vehicle & Equipment Insurance	101,685	108,822	112,055	107,325
515	Liability Claim	5,373	25,000	0	25,000
	Sub-Total	107,058	133,822	112,055	132,325
<u>Capital Outlay</u>					
717	Vehicles/Maintenance Equipment	0	1	0	1
718	Motor Vehicles	0	1	0	1
729	Transportation Equipment	241,142	358,603	356,644	1
729	SPED Transportation Equipment	78,982	81,200	83,160	0
790	Other Equipment	8,959	11,000	7,077	11,000
	Sub-Total	329,083	450,805	446,881	11,003
	Total Expense	1,529,553	1,712,915	1,640,211	1,407,614
Total Support Service		10,941,607	11,590,510	11,152,833	11,253,188

Fund Number: 141
Function: Operation of Non-Instructional Services
Department: Community Services
Division: Before/After School Day Care
Acct. No.: 73300

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Personal Services</u>					
189	Other Salaries & Wages	84,801	85,000	84,070	85,000
	Sub-Total	84,801	85,000	84,070	85,000
<u>Employee Benefits</u>					
201	Social Security	4,810	5,270	4,982	5,270
204	State Retirement	1,683	2,000	997	2,000
212	Medicare Liability	1,125	1,233	1,165	1,233
	Sub-Total	7,618	8,503	7,144	8,503
<u>Contracted Services</u>					
399	Other Contracted Services	0	500	0	500
	Sub-Total	0	500	0	500
<u>Supplies & Materials</u>					
499	Other Supplies & Materials	11,236	24,000	10,416	24,000
	Sub-Total	11,236	24,000	10,416	24,000
<u>Capital Outlay</u>					
790	Other Equipment	1,225	1,000	0	1,000
	Sub-Total	1,225	1,000	0	1,000
	Total Expense	104,880	119,003	101,630	119,003

Fund Number: 141
Function: Operation of Non-Instructional Services
Department: Early Childhood Education
Division: Early Childhood Grant
Acct. No.: 73400 - ECG 1

	FT	Actual	Budget	Actual	Budget		
	Pos.	18-19	19-20	19-20	20-21		
<u>Personal Services</u>							
116		Teachers	1	48,705	38,975	38,974	39,670
163		Educational Assistants	1	14,624	14,969	14,969	14,751
195		Certified Substitute Teachers		80	0	0	80
198		Non-Certified Substitute Teachers		1,344	348	348	520
		Sub-Total		64,753	54,292	54,291	55,021
<u>Employee Benefits</u>							
201		Social Security		3,514	2,694	2,693	3,412
204		State Retirement		6,444	4,058	4,057	4,114
207		Medical Insurance		16,433	18,138	18,137	18,625
212		Medicare Liability		822	630	630	798
217		TCRS Hybrid Stabilization Rate		0	768	768	786
		Sub-Total		27,213	26,288	26,285	27,735
<u>Contracted Services</u>							
307		Communication		1,076	853	852	1,116
332		Legal Notices		475	499	499	1
336		Repair/Maintenance - Equipment		0	0	0	1
348		Postal Charges		0	40	40	40
349		Printing, Stationery, & Forms		0	0	0	1
399		Other Contracted Services		75	0	0	1
		Sub-Total		1,626	1,392	1,391	1,160
<u>Supplies & Materials</u>							
499		Other Supplies & Materials		7,996	8,361	8,134	7,684
		Sub-Total		7,996	8,361	8,134	7,684
<u>Other Charges</u>							
524		Staff Development		33	315	314	1
		Sub-Total		33	315	314	1
<u>Capital Outlay</u>							
790		Other Equipment		0	0	0	1
		Sub-Total		0	0	0	1
		Total Expense		101,621	90,648	90,415	91,602

Fund Number: 141
 Function: Operation of Non-Instructional Services
 Department: Early Childhood Education
 Division: Early Childhood Grant
 Acct. No.: 73400 - ECG 2

	FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>					
116	1	35,000	36,645	36,645	37,290
163	1	13,679	14,402	14,402	14,051
195		0	0	0	80
198		280	145	145	520
		<u>48,959</u>	<u>51,192</u>	<u>51,192</u>	<u>51,941</u>
<u>Employee Benefits</u>					
201		3,035	2,631	2,630	3,221
204		3,192	3,415	3,414	3,468
207		979	10,031	10,031	12,158
212		710	616	615	754
217		721	722	722	739
		<u>8,637</u>	<u>17,415</u>	<u>17,412</u>	<u>20,340</u>
<u>Contracted Services</u>					
307		996	997	996	684
332		475	499	499	1
336		0	0	0	1
348		0	0	0	40
349		0	0	0	1
399		60	0	0	1
		<u>1,531</u>	<u>1,496</u>	<u>1,495</u>	<u>728</u>
<u>Supplies & Materials</u>					
499		18,432	4,021	4,021	7,684
		<u>18,432</u>	<u>4,021</u>	<u>4,021</u>	<u>7,684</u>
<u>Other Charges</u>					
524		0	315	314	1
		<u>0</u>	<u>315</u>	<u>314</u>	<u>1</u>
<u>Capital Outlay</u>					
790		0	0	0	1
		<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
		77,559	74,439	74,434	80,695

Fund Number: 141
 Function: Operation of Non-Instructional Services
 Department: Early Childhood Education
 Division: Early Childhood Grant
 Acct. No.: 73400 - ECG 3

	FT	Actual	Budget	Actual	Budget		
	Pos.	18-19	19-20	19-20	20-21		
<u>Personal Services</u>							
116		Teachers	1	40,850	36,645	36,645	37,290
163		Educational Assistants	1	13,823	14,069	14,068	14,051
195		Certified Substitute Teachers		0	82	82	80
198		Non-Certified Substitute Teachers		392	145	145	520
		Sub-Total		55,065	50,941	50,940	51,941
<u>Employee Benefits</u>							
201		Social Security		3,142	3,054	3,053	3,221
204		State Retirement		3,621	3,409	3,408	3,468
207		Medical Insurance		7,153	6,843	6,842	0
212		Medicare Liability		735	715	714	754
217		TCRS Hybrid Stabilization Rate		842	722	722	739
		Sub-Total		15,493	14,743	14,739	8,182
<u>Contracted Services</u>							
307		Communication		1,071	1,183	1,183	732
332		Legal Notices		475	499	499	1
336		Repair/Maintenance - Equipment		0	0	0	1
348		Postal Charges		30	0	0	40
349		Printing, Stationery, & Forms		0	0	0	1
399		Other Contracted Services		0	0	0	1
		Sub-Total		1,576	1,682	1,682	776
<u>Supplies & Materials</u>							
499		Other Supplies & Materials		8,237	7,923	7,860	7,684
		Sub-Total		8,237	7,923	7,860	7,684
<u>Other Charges</u>							
524		Staff Development		0	315	314	1
		Sub-Total		0	315	314	1
<u>Capital Outlay</u>							
790		Other Equipment		0	0	0	1
		Sub-Total		0	0	0	1
		Total Expense		80,371	75,604	75,535	68,585

Fund Number: 141
 Function: Operation of Non-Instructional Services
 Department: Early Childhood Education
 Division: Early Childhood Grant
 Acct. No.: 73400 - ECG 4

		FT	Actual	Budget	Actual	Budget
		Pos.	18-19	19-20	19-20	20-21
<u>Personal Services</u>						
116	Teachers	1	48,325	49,680	49,680	50,255
163	Educational Assistants	1	13,639	14,029	14,029	14,351
195	Certified Substitute Teachers		0	0	0	80
198	Non-Certified Substitute Teachers		392	0	0	520
	Sub-Total		62,356	63,709	63,709	65,206
<u>Employee Benefits</u>						
201	Social Security		3,681	3,757	3,756	4,043
204	State Retirement		5,855	6,099	6,099	6,197
207	Medical Insurance		10,202	11,175	11,174	12,159
212	Medicare Liability		861	879	878	946
	Sub-Total		20,599	21,910	21,907	23,345
<u>Contracted Services</u>						
307	Communication		1,157	1,155	1,155	768
332	Legal Notices		475	499	499	1
336	Repair/Maintenance - Equipment		0	0	0	1
348	Postal Charges		0	0	0	40
399	Other Contracted Services		60	0	0	1
	Sub-Total		1,692	1,654	1,654	811
<u>Supplies & Materials</u>						
499	Other Supplies & Materials		7,100	8,124	8,066	7,684
	Sub-Total		7,100	8,124	8,066	7,684
<u>Other Charges</u>						
524	Staff Development		631	315	314	1
	Sub-Total		631	315	314	1
<u>Capital Outlay</u>						
790	Other Equipment		0	0	0	1
	Sub-Total		0	0	0	1
	Total Expense		92,378	95,712	95,650	97,048

Fund Number: 141
 Function: Operation of Non-Instructional Services
 Department: Early Childhood Education
 Division: Early Childhood Grant
 Acct. No.: 73400 - ECG 5

	FT	Actual	Budget	Actual	Budget		
	Pos.	18-19	19-20	19-20	20-21		
<u>Personal Services</u>							
116		Teachers	1	36,243	37,700	37,700	38,405
163		Educational Assistants	1	14,111	15,014	15,014	14,751
195		Certified Substitute Teachers		320	328	328	80
198		Non-Certified Substitute Teachers		168	667	667	520
		Sub-Total		50,842	53,709	53,709	53,756
<u>Employee Benefits</u>							
201		Social Security		2,546	2,711	2,710	3,333
204		State Retirement		3,829	3,959	3,959	4,026
207		Medical Insurance		15,746	15,939	15,938	16,098
212		Medicare Liability		599	639	639	780
217		TCRS Hybrid Stabilization Rate		747	743	743	761
		Sub-Total		23,467	23,991	23,989	24,998
<u>Contracted Services</u>							
307		Communication		1,234	1,547	1,349	768
332		Legal Notices		475	499	499	1
336		Repair/Maintenance - Equipment		0	0	0	1
348		Postal Charges		0	0	0	40
399		Other Contracted Services		0	0	0	1
		Sub-Total		1,709	2,046	1,848	811
<u>Supplies & Materials</u>							
499		Other Supplies & Materials		9,896	5,233	5,102	7,684
		Sub-Total		9,896	5,233	5,102	7,684
<u>Other Charges</u>							
524		Staff Development		0	2,367	2,366	1
		Sub-Total		0	2,367	2,366	1
<u>Capital Outlay</u>							
790		Other Equipment		0	0	0	1
		Sub-Total		0	0	0	1
		Total Expense		85,914	87,346	87,014	87,251

Fund Number: 141
 Function: Operation of Non-Instructional Services
 Department: Early Childhood Education
 Division: Early Childhood Grant
 Acct. No.: 73400 - ECG 6

	FT	Actual	Budget	Actual	Budget		
	Pos.	18-19	19-20	19-20	20-21		
<u>Personal Services</u>							
116		Teachers	1	48,705	49,680	49,680	50,255
163		Educational Assistants	1	13,824	14,017	14,017	14,051
195		Certified Substitute Teachers		0	0	0	80
198		Non-Certified Substitute Teachers		616	348	348	520
		Sub-Total		63,145	64,045	64,045	64,906
<u>Employee Benefits</u>							
201		Social Security		3,521	3,576	3,575	4,025
204		State Retirement		5,887	6,093	6,093	6,133
207		Medical Insurance		13,010	14,097	14,096	14,238
212		Medicare Liability		824	837	836	942
		Sub-Total		23,242	24,603	24,600	25,338
<u>Contracted Services</u>							
307		Communication		1,078	990	990	732
332		Legal Notices		475	896	895	1
336		Repair/Maintenance - Equipment		0	0	0	1
348		Postal Charges		0	15	15	40
399		Other Contracted Services		60	75	75	1
		Sub-Total		1,613	1,976	1,975	775
<u>Supplies & Materials</u>							
499		Other Supplies & Materials		5,552	7,409	6,598	7,683
		Sub-Total		5,552	7,409	6,598	7,683
<u>Other Charges</u>							
524		Staff Development		0	315	314	1
		Sub-Total		0	315	314	1
<u>Capital Outlay</u>							
790		Other Equipment		0	0	0	1
		Sub-Total		0	0	0	1
		Total Expense		93,552	98,348	97,532	98,704

Fund Number: 141
Function: Operation of Non-Instructional Services
Department: Early Childhood Education
Division: Early Childhood Grant
Acct. No.: 73400 - ECG SW

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
	<u>Personal Services</u>					
130	Social Workers	1	43,723	45,650	45,650	45,620
	Sub-Total		43,723	45,650	45,650	45,620
	<u>Employee Benefits</u>					
201	Social Security		2,353	2,467	2,466	2,829
204	State Retirement		4,573	4,853	4,853	4,686
207	Medical Insurance		7,830	7,928	7,927	8,007
212	Medicare Liability		550	577	577	662
	Sub-Total		15,306	15,825	15,823	16,184
	Total Expense		59,029	61,475	61,473	61,804
Total Early Childhood Education			590,424	583,572	582,053	585,689
Total Operation of Non-Instructional Services			695,304	702,575	683,684	704,692

Fund Number: 141
Function: Capital Outlay
Department: Regular Capital Outlay
Acct. No.: 76100

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Capital Outlay</u>					
707	Building Improvements	150,198	170,893	151,645	170,893
715	Land	28,000	0	0	0
790	Other Equipment	0	0	0	0
	Sub-Total	178,198	170,893	151,645	170,893
	Total Expense	178,198	170,893	151,645	170,893
Total Capital Outlay		178,198	170,893	151,645	170,893

Fund Number: 141
Function: Other Debt Service
Department: Education
Acct. No.: 82330

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Transfers to Other Funds					
316	Contributions	424,780	424,780	424,780	424,780
	Sub-Total	424,780	424,780	424,780	424,780
	Total Expense	424,780	424,780	424,780	424,780
Total Debt Service		424,780	424,780	424,780	424,780

Fund Number: 141
Function: Other Uses
Operating Transfers Out
Acct. No.: 99100

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Transfers to Other Funds					
590	Transfers to Other Funds	0	20,407	20,407	20,652
	Sub-Total	0	20,407	20,407	20,652
	Total Expense	0	20,407	20,407	20,652
Total Other Uses		0	20,407	20,407	20,652
Total Expenditures		31,200,063	32,931,673	32,245,917	32,955,693

Fund Number: 141

Total Estimated Revenues, Expenditures, & Unassigned Balance

	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Total Estimated Revenues	32,793,279	32,848,759	33,179,323	32,594,524
Total Estimated Expenditures	31,200,063	32,931,673	32,245,917	32,955,693
Excess of Estimated Revenues & Other Sources Over/(Under) Estimated Expenditures		(82,914)	933,406	(361,169)
Estimated Beginning Fund Balance - July 1			5,373,545	6,177,448
<u>Less: Restricted Funds</u> Restricted for Education			(129,503)	
Unassigned Fund Balance - June 30			6,177,448	5,816,279

Fund Number: 143
Fund: Child Nutrition
Division: Food Services
Revenues

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
REVENUE FROM LOCAL SOURCES					
CHARGES FOR CURRENT SERVICES:					
43000					
43521	Lunch Payments - Children	501,020	502,000	389,539	425,000
43522	Lunch Payments - Adults	79,969	80,000	60,434	75,000
43523	Income - Breakfast	6,255	6,000	2,410	2,000
43570	Receipts - Individual Schools	425	500	566	500
REVENUES FROM LOCAL SOURCES:					
44000					
44110	Interest Earned	16,861	14,000	12,116	10,000
44170	Miscellaneous Refunds	14,395	13,000	6,532	12,000
Total From Local Sources		618,925	615,500	471,597	524,500

REVENUE FROM STATE SOURCES

REGULAR EDUCATION FUNDS:					
46500					
46520	State Matching	21,041	21,000	21,154	21,000
Total From State Sources		21,041	21,000	21,154	21,000

Fund Number: 143
Fund: Child Nutrition
Division: Food Services
Revenues

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
REVENUE FROM FEDERAL SOURCES					
FEDERAL THROUGH STATE:					
47100					
47111	Section 4 - Lunch	1,181,799	1,182,000	975,478	1,180,000
47112	USDA - Commodities	200,142	196,944	196,944	171,415
47113	Breakfast	643,217	644,000	523,140	630,000
47114	USDA - Other	10,934	11,000	12,259	0
47114	COVID USDA - Other (COVID-19)	0	795,878	795,878	0
47115	USDA - Food Service Equipment Grant	18,788	21,000	0	0
Total From Federal Sources		2,054,880	2,850,822	2,503,699	1,981,415
Total Estimated Revenue & Other Sources		2,694,846	3,487,322	2,996,450	2,526,915

Fund Number: 143
Fund: Child Nutrition
Division: Food Services
Acct. No.: 73100

		FT Pos.	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Personal Services</u>						
105	Director	1	56,390	62,540	62,065	58,000
119	Accountant/Bookkeeper	1	30,328	31,183	31,182	30,915
165	Cafeteria Personnel	42	757,654	899,819	873,540	640,800
167	Maintenance Personnel	1	31,870	33,480	33,480	32,500
185	Educational Incentive		3,300	3,600	3,600	3,600
189	Other Salaries & Wages		270	500	499	500
	Sub-Total		879,812	1,031,122	1,004,366	766,315
<u>Employee Benefits</u>						
201	Social Security		50,420	62,409	58,084	44,800
204	State Retirement		61,253	81,125	68,046	59,200
207	Medical Insurance		140,032	185,000	139,348	185,000
212	Employer Medicare		11,792	14,599	13,584	11,000
	Sub-Total		263,497	343,133	279,062	300,000
<u>Contracted Services</u>						
305	Audit Services		3,000	3,000	3,000	3,000
307	Communication		8,507	8,700	8,397	8,700
320	Dues & Memberships		3,150	5,000	6,414	5,150
327	Freight Expense		9,356	3,452	0	0
332	Legal Notices		324	325	6	325
334	Maintenance Agreements		8,945	9,000	8,945	9,000
336	Repair/Maintenance - Equipment		55	300	183	300
338	Repair/Maintenance - Vehicles		0	50,000	0	0
347	Pest Control		2,184	2,500	2,002	2,500
348	Postal Charges		308	400	337	400
349	Printing, Stationery, & Forms		1,961	1,000	1,565	2,000
355	Travel		4,575	4,500	3,823	4,500
399	Other Contracted Services		21,787	161,300	9,710	5,000
	Sub-Total		64,152	249,477	44,381	40,875
<u>Supplies & Materials</u>						
418	Equipment/Machinery Parts		12,109	15,000	11,866	15,000
422	Food Supplies		1,062,751	1,470,543	1,470,543	1,100,000
435	Office Supplies		3,765	4,000	19,156	4,000
469	USDA - Commodities		200,142	196,944	196,944	171,415
499	Other Supplies & Materials		115,924	160,000	151,822	100,000
	Sub-Total		1,394,691	1,846,487	1,850,332	1,390,415

Fund Number: 143
Fund: Child Nutrition
Division: Food Services
Acct. No.: 73100 (Cont'd)

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
		<hr/>			
		<u>Other Charges</u>			
510	Trustee's Commission	158	200	135	200
524	Staff Development	4,437	4,500	3,300	3,000
Sub-Total		4,595	4,700	3,435	3,200
		<hr/>			
		<u>Capital Outlay</u>			
710	Food Service Equipment	55,001	25,000	48,131	26,100
Sub-Total		55,001	25,000	48,131	26,100
		<hr/>			
Total Estimated Expenditures		2,661,748	3,499,919	3,229,707	2,526,905
		<hr/>			

Fund Number: 143
Fund: Child Nutrition
Total Estimated Revenues, Expenditures, and Fund Balance

	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Total Estimated Revenues	2,694,846	3,487,322	2,996,450	2,526,915
Total Estimated Expenditures	2,661,748	3,499,919	3,229,707	2,526,905
Excess of Estimated Revenues & Other Sources Over/(Under) Estimated Expenditures	33,098	(12,597)	(233,257)	10
Estimated Beginning Fund Balance - July 1			820,864	587,607
Estimated Fund Balance - June 30			587,607	587,617

Fund Number: 151
Division: General Government Debt Service
Revenues

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
REVENUE FROM LOCAL SOURCES					
COUNTY PROPERTY TAXES:					
40100					
40110	Current Tax	2,529,882	2,511,200	2,575,953	2,518,600
40120	Trustee's Collections - Prior Year	45,093	50,000	66,143	50,000
40125	Trustee's Collections - Bankruptcy	269	500	47	500
40130	Clerk & Master Collections	37,385	30,000	19,682	25,000
40140	Interest & Penalty	10,173	10,000	11,219	10,000
40162	Payment in Lieu of Taxes - WCMES	164,623	165,196	173,911	172,695
COUNTY LOCAL OPTION TAXES:					
40200					
40250	Litigation Tax - General	40,821	35,000	30,217	30,000
STATUTORY LOCAL TAXES:					
40300					
40320	Bank Excise Tax	8,841	15,000	16,130	15,000
RECURRING ITEMS:					
44100					
44110	Interest Earned	379,634	150,000	375,557	150,000
Total From Local Sources		3,216,721	2,966,896	3,268,859	2,971,795

Fund Number: 151
Division: General Government Debt Service
Revenues

				Actual	Budget	Actual	Budget
				18-19	19-20	19-20	20-21
REVENUE FROM OTHER SOURCES							
OTHER GOVERNMENT & CITIZEN GROUPS:							
48000							
48130	ALC	Contributions - Adult Learning Center		100,000	100,000	100,000	100,000
48130	EESI	Contributions - Energy Efficient Schools		181,296	181,296	181,296	181,296
48130	EESI2	Contributions - Energy Efficient Schools		143,484	143,484	143,484	143,484
48130	CRT	Contributions - Courthouse Renovation		0	0	0	521,661
Total From Other Governments & Citizen Groups Sources				424,780	424,780	424,780	946,441
Total Estimated Revenues & Other Sources				3,641,501	3,391,676	3,693,639	3,918,236

Fund Number: 151
Description: Principal
Division: General Governmental
Acct. No.: 82110

			Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Debt Service</u>						
602	CRT	Principal on Notes	0	202,500	202,500	206,307
602	ESRA	Principal on Notes	15,984	15,984	15,984	15,984
Sub-Total			15,984	218,484	218,484	222,291
Total Expense			15,984	218,484	218,484	222,291

Fund Number: 151
Description: Principal
Division: Highway
Acct. No.: 82120

			Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Debt Service</u>						
602	MAINT	Principal on Notes	0	472,501	472,500	481,383
Sub-Total			0	472,501	472,500	481,383
Total Expense			0	472,501	472,500	481,383

Fund Number: 151
Description: Principal
Division: Education Debt Service
Acct. No.: 82130

			Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Debt Service</u>						
602	ALC	Principal on Other Loans	100,000	100,000	100,000	100,000
602	EESI	Principal on Other Loans	181,296	181,296	181,296	181,296
602	EESI2	Principal on Other Loans	128,808	130,105	130,105	131,304
602	SCH	Principal on Other Loans	548,705	0	0	0
602	SCH2	Principal on Other Loans	1,257,000	1,273,000	1,273,000	1,291,000
Sub-Total			2,215,809	1,684,401	1,684,401	1,703,600
Total Expense			2,215,809	1,684,401	1,684,401	1,703,600

Fund Number: 151
Description: Interest
Division: General Governmental
Acct. No.: 82210

			Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Debt Service</u>						
613	CRT	Interest on Other Loans Payable	0	28,200	15,197	24,393
Sub-Total			0	28,200	15,197	24,393
Total Expense			0	28,200	15,197	24,393

Fund Number: 151
Description: Interest
Division: Highway
Acct. No.: 82220

			Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Debt Service</u>						
613	MAINT	Interest on Other Loans Payable	0	65,800	35,459	56,917
		Sub-Total	0	65,800	35,459	56,917
		Total Expense	0	65,800	35,459	56,917

Fund Number: 151
Description: Interest
Division: Education Debt Service
Acct. No.: 82230

			Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Debt Service</u>						
613	EESI2	Interest on Other Loans Payable	14,676	13,379	13,379	12,180
613	SCH	Interest on Other Loans Payable	8,174	0	0	0
613	SCH2	Interest on Other Loans Payable	235,413	237,030	185,034	198,840
		Sub-Total	258,263	250,409	198,413	211,020
		Total Expense	258,263	250,409	198,413	211,020

Fund Number: 151
Description: Other Debt Service
Division: General Government
Acct. No.: 82310

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Other Charges</u>					
510	Trustee's Commission	57,884	60,000	57,593	65,000
	Sub-Total	57,884	60,000	57,593	65,000
	Total Expense	57,884	60,000	57,593	65,000

Fund Number: 151
Description: Other Debt Service
Division: Education Debt Service
Acct. No.: 82330

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Debt Service</u>					
699	Other Debt Service	19,582	15,600	13,471	9,915
	Sub-Total	19,582	15,600	13,471	9,915
	Total Expense	19,582	15,600	13,471	9,915
Total Debt Service		2,567,522	2,795,395	2,695,518	2,774,519

Fund Number: 151
Function: Other Uses
Transfers Out
Acct. No.: 99100

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Transfers to Other Funds</u>					
590	Transfers to Other Funds	450,000	521,661	521,661	0
	Sub-Total	450,000	521,661	521,661	0
	Total Expense	450,000	521,661	521,661	0
Total Other Uses		450,000	521,661	521,661	0
Total Estimated Expenditures		3,017,522	3,317,056	3,217,179	2,774,519

Fund Number: 151
Debt Service
Total Estimated Revenues, Expenditures, and Fund Balance

	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Total Estimated Revenues	3,641,501	3,391,676	3,693,639	3,918,236
Total Estimated Expenditures	3,017,522	3,317,056	3,217,179	2,774,519
Excess of Estimated Revenues & Other Sources Over/(Under) Estimated Expenditures	623,979	74,620	476,460	1,143,717
Estimated Beginning Fund Balance - July 1			2,913,096	3,389,556
<u>Less: Restricted Funds</u> Everett-Stewart Regional Airport				(21,242)
Estimated Unrestricted Fund Balance - June 30			3,389,556	4,512,031

Fund Number: 171
Division: General Capital Projects
Revenues

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
REVENUE FROM LOCAL SOURCES					
COUNTY PROPERTY TAXES:					
40100					
40163	Payments In Lieu of Taxes - Other	0	1,000,000	1,000,000	521,661
Total From Local Sources		0	1,000,000	1,000,000	521,661
REVENUE FROM STATE SOURCES					
OTHER STATE REVENUES:					
46800					
46990 LGG	Other State Rev. - Local Government Grants	0	0	0	478,339
Total From State Sources		0	0	0	478,339
OTHER SOURCES (NON-REVENUE)					
OTHER SOURCES:					
49000					
49200 CRT	Notes Issued	0	521,661	521,661	0
49500	Other Loans Issued	0	1,500,000	1,500,000	0
Total From Other Sources		0	2,021,661	2,021,661	0
Total Estimated Revenues & Other Sources		0	3,021,661	3,021,661	1,000,000

Fund Number: 171
Description: General Capital Projects
Division: General Administrative Projects
Acct. No.: 91110

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Contracted Services</u>					
331	Legal Services	0	0	1,750	0
	Sub-Total	0	0	1,750	0
<u>Other Charges</u>					
510	Trustee's Commission	0	0	10,000	0
	Sub-Total	0	0	10,000	0
<u>Capital Outlay</u>					
707	Building Improvements	15,744	2,505,523	2,636,682	857,181
	Sub-Total	15,744	2,505,523	2,636,682	857,181
	Total Expense	15,744	2,505,523	2,648,432	857,181

Fund Number: 171
 Function: Other Uses
 Transfers Out
 Acct. No.: 99100

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
<u>Transfers to Other Funds</u>					
590	Transfers to Other Funds	0	0	0	521,661
	Sub-Total	0	0	0	521,661
	Total Expense	0	0	0	521,661
Total Other Uses		0	0	0	521,661
Total Estimated Expenditures		15,744	2,505,523	2,648,432	1,378,842

Fund Number: 171
 General Capital Projects
 Total Estimated Revenues, Expenditures, and Fund Balance

	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Total Estimated Revenues	0	3,021,661	3,021,661	1,000,000
Total Estimated Expenditures	15,744	2,505,523	2,648,432	1,378,842
Excess of Estimated Revenues & Other Sources Over/(Under) Estimated Expenditures	(15,744)	516,138	373,229	(378,842)
Estimated Beginning Fund Balance - July 1			5,613	378,842
Estimated Fund Balance - June 30			378,842	0

Fund Number: 176
Division: Highway Capital Projects
Revenues

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
OTHER SOURCES (NON-REVENUE)					
OTHER SOURCES:					
4900					
49200	Notes Issued	450,000	0	0	0
49500	Other Loans Issued	0	3,500,000	3,500,000	0
Total From Other Sources		450,000	3,500,000	3,500,000	0
Total Estimated Revenues & Other Sources		450,000	3,500,000	3,500,000	0

Fund Number: 176
Description: Highway Capital Projects
Division: Highway & Street Capital Projects
Acct. No.: 91200

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
		<hr/>			
		<u>Contracted Services</u>			
331	Legal Services	0	0	1,750	0
	Sub-Total	0	0	1,750	0
		<u>Other Charges</u>			
508	Premiums of Corporate Surety Bonds	0	0	1,000	0
	Sub-Total	0	0	1,000	0
		<u>Capital Outlay</u>			
707	Building Improvements	0	3,500,156	760,167	3,093,710
714	Highway Equipment	449,845	0	0	0
	Sub-Total	449,845	3,500,156	760,167	3,093,710
	Total Expense	449,845	3,500,156	760,167	3,093,710
		<hr/>			
	Total Estimated Expenditures	449,845	3,500,156	760,167	3,093,710
		<hr/>			

Fund Number: 176
Highway Capital Projects
Total Estimated Revenues, Expenditures, and Fund Balance

	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Total Estimated Revenues	450,000	3,500,000	3,500,000	0
Total Estimated Expenditures	449,845	3,500,156	760,167	3,093,710
Excess of Estimated Revenues & Other Sources Over/(Under) Estimated Expenditures	155	(156)	2,739,833	(3,093,710)
Estimated Beginning Fund Balance - July 1			353,877	3,093,710
Estimated Fund Balance - June 30			3,093,710	0

Fund Number: 177
 Division: Education Capital Projects
 Revenues

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
REVENUE FROM OTHER GOVERNMENT & CITIZENS GROUPS					
OTHER SOURCES (NON-REVENUE):					
49000					
49500	Other Loans Issued	0	0	0	0
Total Estimated Revenues & Other Sources		0	0	0	0

Fund Number: 177
 Description: Education Capital Projects
 Division: Education Capital Projects
 Acct. No.: 91300

		Actual	Budget	Actual	Budget
		18-19	19-20	19-20	20-21
<u>Contracted Services</u>					
399	Other Contracted Services	6,640	0	6,642	0
	Sub-Total	6,640	0	6,642	0
<u>Capital Outlay</u>					
799	Other Capital Outlay	394,913	209,723	9,856	193,225
	Sub-Total	394,913	209,723	9,856	193,225
	Total Expense	401,553	209,723	16,498	193,225
Total Estimated Expenditures		401,553	209,723	16,498	193,225

Fund Number: 177
 Education Capital Projects
 Total Estimated Revenues, Expenditures, and Fund Balance

	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Total Estimated Revenues	0	0	0	0
Total Estimated Expenditures	401,553	209,723	16,498	193,225
Excess of Estimated Revenues & Other Sources Over/(Under) Estimated Expenditures	(401,553)	(209,723)	(16,498)	(193,225)
Estimated Beginning Fund Balance - July 1			209,723	193,225
Estimated Fund Balance - June 30			193,225	0

Fund Number: 359
Fund: Community Development - Tax Increment Financing
Revenues

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
REVENUE FROM LOCAL SOURCES					
COUNTY PROPERTY TAXES:					
40100					
40111	Current Property Tax - TIF	0	47,319	47,319	47,886
Total From Local Sources		0	47,319	47,319	47,886
Total Estimated Revenues & Other Sources		0	47,319	47,319	47,886

Fund Number: 359
Description: Tax Increment Financing
Acct. No.: 99951

		Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
	<u>Other Charges</u>				
599	Other Charges - Tax Increment Financing	0	47,319	47,319	47,886
	Sub-Total	0	47,319	47,319	47,886
	Total Expense	0	47,319	47,319	47,886
Total Estimated Expenditures		0	47,319	47,319	47,886

Fund Number: 359
Tax Increment Financing
Total Estimated Revenues, Expenditures, and Fund Balance

	Actual 18-19	Budget 19-20	Actual 19-20	Budget 20-21
Total Estimated Revenues	0	47,319	47,319	47,886
Total Estimated Expenditures	0	47,319	47,319	47,886
Excess of Estimated Revenues & Other Sources Over/(Under) Estimated Expenditures	0	0	0	0
Estimated Beginning Fund Balance - July 1			0	0
Estimated Fund Balance - June 30			0	0

